
STATUTORY INSTRUMENTS

2010 No. 2940

The Value Added Tax (Amendment) (No. 3) Regulations 2010

Citation, commencement and effect

1. These Regulations may be cited as the Value Added Tax (Amendment) (No. 3) Regulations 2010 and come into force on 4th January 2011.

Amendment of the Value Added Tax Regulations 1995

2. The Value Added Tax Regulations 1995(1) are amended as follows.

Change of rate, supplementary charge invoices

3. In regulation 15A (change of rate, supplementary charge invoices), after “Schedule 3 to the Finance Act 2009” insert “or Schedule 2 to the Finance (No. 2) Act 2010(2)”.

Flat-rate scheme for small businesses

4. For the Table in regulation 55K (flat rate scheme for small businesses, category of business), substitute—

<i>“Category of business”</i>	<i>Appropriate percentage</i>
Accountancy or book-keeping	14.5
Advertising	11
Agricultural services	11
Any other activity not listed elsewhere	12
Architect, civil and structural engineer or surveyor	14.5
Boarding or care of animals	12
Business services that are not listed elsewhere	12
Catering services including restaurants and takeaways	12.5
Computer and IT consultancy or data processing	14.5
Computer repair services	10.5
Dealing in waste or scrap	10.5
Entertainment or journalism	12.5

* “Labour-only building or construction services” means building or construction services where the value of materials supplied is less than 10 per cent of relevant turnover from such services; any other building or construction services are “general building or construction services”.

(1) S.I. 1995/2518; relevant amending instruments are 2002/1142, 2003/1069, 2003/3220, 2009/586 and 2009/3241.

(2) 2010 c. 31.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

<i>“Category of business</i>	<i>Appropriate percentage</i>
Estate agency or property management services	12
Farming or agriculture that is not listed elsewhere	6.5
Film, radio, television or video production	13
Financial services	13.5
Forestry or fishing	10.5
General building or construction services*	9.5
Hairdressing or other beauty treatment services	13
Hiring or renting goods	9.5
Hotel or accommodation	10.5
Investigation or security	12
Labour-only building or construction services*	14.5
Laundry or dry-cleaning services	12
Lawyer or legal services	14.5
Library, archive, museum or other cultural activity	9.5
Management consultancy	14
Manufacturing fabricated metal products	10.5
Manufacturing food	9
Manufacturing that is not listed elsewhere	9.5
Manufacturing yarn, textiles or clothing	9
Membership organisation	8
Mining or quarrying	10
Packaging	9
Photography	11
Post offices	5
Printing	8.5
Publishing	11
Pubs	6.5
Real estate activity not listed elsewhere	14
Repairing personal or household goods	10
Repairing vehicles	8.5
Retailing food, confectionary, tobacco, newspapers or children’s clothing	4

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<i>“Category of business</i>	<i>Appropriate percentage</i>
Retailing pharmaceuticals, medical goods, cosmetics or toiletries	8
Retailing that is not listed elsewhere	7.5
Retailing vehicles or fuel	6.5
Secretarial services	13
Social work	11
Sport or recreation	8.5
Transport or storage, including couriers, freight, removals and taxis	10
Travel agency	10.5
Veterinary medicine	11
Wholesaling agricultural products	8
Wholesaling food	7.5
Wholesaling that is not listed elsewhere	8.5”

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5. In regulation 55M (withdrawal from the scheme)—

- (a) in paragraph (1)(a), for “£225,000” substitute “£230,000”,
- (b) in paragraph (1)(b), for “£225,000 substitute “£230,000”, and
- (c) in paragraph (2), for “£187,500” substitute “£191,500”.

Repayments to Community traders

6. In regulation 173P (the day by which a claim under this Part must be made)—

- (a) at the beginning of paragraph (1) insert “Subject to paragraph (1A),”; and
- (b) after paragraph (1) insert—

“(1A) A repayment application in respect of a repayment period falling within the repayment year commencing on 1st January 2009 must be submitted in accordance with regulation 173I(c) before 1st April 2011.”.

8th December 2010

Dave Hartnett
Steve Lamey
Two of the Commissioners for Her Majesty’s
Revenue and Customs