Status:	This is the	original ve	ersion (a	is it was c	originally made).	This
item of	legislation	is currentl	v onlv a	vailahle i	in its original for	mat.

STATUTORY INSTRUMENTS

2011 No. 254

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2011

Made - - - - 8th February 2011
Laid before the House of
Commons - - 9th February 2011
Coming into force 2nd March 2011

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 2011

- 1. Citation, commencement and effect
- 2. Amendment of the Value Added Tax Regulations 1995
- 3. Adjustments to the deduction of input tax on capital items
- 4. In regulation 114(3B) (period of adjustment)—(a) for "paragraph 37(5)"...
- 5. In regulation 115(5) (method of adjustment), for "paragraph 37(3)" substitute...

Signature

Explanatory Note