
STATUTORY INSTRUMENTS

2011 No. 254

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2011

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| <i>Made</i> - - - - | <i>8th February 2011</i> |
| <i>Laid before the House of Commons</i> - - | <i>9th February 2011</i> |
| <i>Coming into force</i> | <i>2nd March 2011</i> |

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