
STATUTORY INSTRUMENTS

2011 No. 254

The Value Added Tax (Amendment) Regulations 2011

Adjustments to the deduction of input tax on capital items

3. In regulation 112(3) (interpretation of Part XV)—
 - (a) for “paragraph 37(3)” substitute “paragraph 37(1)”;
 - (b) for “paragraph 37(5)” substitute “paragraph 37(3)”;
 - (c) for “3” substitute “36”.