Status:	This is	the ori	iginal ve	ersion	(as it was	origi	nally made)	. This
item of	legislat	tion is	currentl	v only	available	in its	original for	mat.

STATUTORY INSTRUMENTS

2011 No. 254

The Value Added Tax (Amendment) Regulations 2011

Adjustments to the deduction of input tax on capital items

5. In regulation 115(5) (method of adjustment), for "paragraph 37(3)" substitute "paragraph 37(1)".