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STATUTORY INSTRUMENTS

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**2012 No. 33**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) Regulations 2012**

<i>Made</i>	- - - -	<i>9th January 2012</i>
<i>Laid before the House of Commons</i>	- -	<i>10th January 2012</i>
<i>Coming into force</i>		<i>1st April 2012</i>

**THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 2012**

1. Citation, commencement and effect
  2. These Regulations come into force on 1st April 2012 and...
  3. Amendment of the Value Added Tax Regulations 1995
  4. For paragraph (3) substitute— (3) Subject to paragraph (6) below,...
  5. Omit paragraph (5).
  6. In paragraph (6)— (a) at the beginning, omit “However”;
  7. Omit paragraph (7).
  8. In paragraph (15)— (a) at the beginning insert “Subject to...
  9. After paragraph (15) insert— (15A) A person who—
  10. In paragraph (16) omit “specified”.
  11. In paragraph (18)(a) for “a specified person” substitute “a person...
  12. In paragraph (19) omit “paragraph (5)(b) above and”.
  13. In paragraph (21) omit “(5),”.
  14. Omit paragraph (22)(a).
- Signature  
Explanatory Note