
STATUTORY INSTRUMENTS

2013 No. 2241

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 2) Regulations 2013

<i>Made</i>	- - - - -	<i>5th September 2013</i>
<i>Laid before the House of Commons</i>	- - -	<i>9th September 2013</i>
<i>Coming into force</i>		<i>1st October 2013</i>

THE VALUE ADDED TAX (AMENDMENT)
(NO. 2) REGULATIONS 2013

1. Citation, commencement and effect
2. Amendment of the Value Added Tax Regulations 1995
3. In regulation 129(1)(a) (supplies to overseas persons), delete “, otherwise...
4. In regulation 135(c) (supplies of goods subject to excise duty...

Signature

Explanatory Note