
STATUTORY INSTRUMENTS

2015 No. 1978

The Value Added Tax (Amendment) Regulations 2015

Amendment of the Value Added Tax Regulations 1995

4. In regulation 101 (input tax and partial exemption: attribution of input tax to taxable supplies)

—
(a) in paragraph (3)—

(i) after sub-paragraph (d), omit “and”, and

(ii) after sub-paragraph (e), insert—

“, and

(f) the value of supplies made from an establishment situated outside the United Kingdom.”;

(b) in paragraph (8) omit sub-paragraph (b) and the preceding “; or”.