
STATUTORY INSTRUMENTS

2018 No. 261

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2018

Made - - - - - *27th February 2018*
Laid before the House of
Commons - - - - - *28th February 2018*
Coming into force *1st April 2019*

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 2018

1. Citation, commencement and effect
2. Amendment of the Value Added Tax Regulations 1995
3. In regulation 24 before “increase in consideration” insert— “API platform”...
4. In regulation 25A— (a) before paragraph (1) insert—
5. After regulation 31(1)(k) insert— (l) where the taxable person is...
6. After regulation 31 insert— Preservation of records (1) Subject to paragraph (2) the electronic account required to...
7. After regulation 32 insert— Recording and keeping of information in...
8. In paragraph 40(2A) after “electronic return system” insert “or a...
Signature
Explanatory Note