Status:	This is the	original ve	ersion (	as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

## STATUTORY INSTRUMENTS

## 2018 No. 261

## The Value Added Tax (Amendment) Regulations 2018

## Amendment of the Value Added Tax Regulations 1995

- **5.** After regulation 31(1)(k) insert—
  - "(l) where the taxable person is subject to the requirements of regulation 32A, the electronic account required by that regulation.".