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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

[<sup>F1</sup>PART VIIA

FLAT-RATE SCHEME FOR SMALL BUSINESSES

[<sup>F1</sup>Termination by the Commissioners

- 55P.** The Commissioners may terminate the authorisation of a flat-rate trader at any time if—
- (a) they consider it necessary to do so for the protection of the revenue, or
  - (b) a false statement was made by, or on behalf of, him in relation to his application for authorisation.]

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**Textual Amendments**

- F1** Pt. 7A inserted (25.4.2002) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2002 \(S.I. 2002/1142\)](#), regs. 1(2), 7

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 55P.