
STATUTORY INSTRUMENTS

2001 No. 677

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 2) Regulations 2001

<i>Made</i>	- - - -	<i>1st March 2001</i>
<i>Laid before the House of Commons</i>	- -	<i>7th March 2001</i>
<i>Coming into force</i>		<i>1st April 2001</i>

**THE VALUE ADDED TAX (AMENDMENT)
(NO. 2) REGULATIONS 2001**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax Regulations 1995 are amended as follows...
3. In part VII (annual accounting)— (a) in regulation 52(1)(b), for...
4. In Part VIII (cash accounting)— (a) in regulation 58(1)(a), for...

Signature

Explanatory Note