Status:	This is th	he original	version	(as it was	originally mad	de). This
item of	legislatio	on is curre	ntly only	available	in its original	format.

STATUTORY INSTRUMENTS

2001 No. 677

VALUE ADDED TAX

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

Made - - - - 1st March 2001

Laid before the House of

Commons - - 7th March 2001

Coming into force 1st April 2001

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