
STATUTORY INSTRUMENTS

2003 No. 1069

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 2) Regulations 2003

<i>Made</i>	- - - -	<i>8th April 2003</i>
<i>Laid before the House of Commons</i>	- -	<i>9th April 2003</i>
<i>Coming into force</i>		<i>10th April 2003</i>

**THE VALUE ADDED TAX (AMENDMENT)
(NO. 2) REGULATIONS 2003**

1. Citation and commencement
 2. Amendment
 3. Annual Accounting
 4. In regulation 53(2)(a) (withdrawal from the scheme), for “transitional period”...
 5. Flat-rate scheme for small businesses
 6. In regulation 55K, for the Table substitute— Table Category of...
 7. (1) In regulation 55L(1)(a) (admission to the scheme)—
 8. Supplies of land – special cases
 9. For regulation 84(3) to (9) substitute— (3) Paragraph (2) above...
- Signature
Explanatory Note