Status:	This is the	original ve	ersion (a	is it was c	originally made).	This
item of	legislation	is currentl	v onlv a	vailahle i	in its original for	mat.

STATUTORY INSTRUMENTS

2005 No. 762

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2005

Made - - - 16th March 2005

Laid before the House of

Commons - - 16th March 2005

Coming into force in accordance with regulation 1

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 2005

- 1. (1) These Regulations may be cited as the Value Added...
- 2. The Value Added Tax Regulations 1995 are amended as follows....
- 3. (1) In regulation 101(4), for "to the next whole number"...
- After regulation 102(4) add— (5) Any approval given or direction...
 Signature
 Explanatory Note