
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”...
4. After regulation 102(4) add— (5) Any approval given or direction...

Signature

Explanatory Note