STATUTORY INSTRUMENTS

2006 No. 587

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2006

Made	
Laid before the House of	
Commons	
Coming into force	
four the a manual and of	

7th March 2006

7th March 2006

for the purposes of regulations 2 & 3 for the purposes of regulations 4 & 5

1st April 2006

6th April 2006

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 2006

- 1. Citation and commencement
- 2. Annual accounting scheme
- 3. In regulations 53(2)(a) and 54(1)(e) and (2) (exit), for "£825,000"...
- 4. Returned goods relief
- Regulations 120(2)(a)(v), 120(2)(b)(iv), 124 and 125 are revoked (exceptions for... Signature Explanatory Note