
STATUTORY INSTRUMENTS

2007 No. 2085

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 5) Regulations 2007

Made - - - - 20th July 2007
Laid before the House of
Commons - - 23rd July 2007
Coming into force in accordance with
regulation 1(2)

**THE VALUE ADDED TAX (AMENDMENT)
(NO. 5) REGULATIONS 2007**

1. Citation and commencement
2. Amendment of the Value Added Tax Regulations 1995
3. Transfer of a going concern
4. In regulation 6(3)— (a) after “transferee of a business” insert...
5. In regulation 6(4)— (a) after “transferee of a business” insert...
6. VAT invoices
7. In regulation 14 (contents of VAT invoice)—
8. For paragraph (2) of regulation 17 (section 14(6) supplies to...
9. In regulation 18 (section 14(1) supplies by intermediate suppliers) delete...
10. In regulation 19 (section 14(2) supplies by persons belonging in...
Signature
Explanatory Note