Status:	This is the	original ve	ersion (	as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

## STATUTORY INSTRUMENTS

## 2009 No. 820

The Value Added Tax (Amendment) (No. 2) Regulations 2009

## Citation and commencement

7. In regulation 103B (attribution of input tax incurred on services and related goods used to make financial supplies), at the beginning of paragraph (2) insert "Other than where it falls to be attributed under regulation 101,".