
STATUTORY INSTRUMENTS

2010 No. 559

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2010

<i>Made</i> - - - -	<i>2nd March 2010</i>
<i>Laid before the House of Commons</i> - -	<i>3rd March 2010</i>
<i>Coming into force</i>	<i>1st April 2010</i>

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 2010

1. These Regulations may be cited as the Value Added Tax...
 2. The Value Added Tax Regulations 1995 are amended as follows...
 3. In regulation 25A(12) (making of returns)— (a) in sub-paragraph (a)...
 4. In regulation 101(1) (attribution of input tax to taxable supplies),...
 5. In regulation 102(1) (use of other methods), for “and 103B”...
 6. Immediately before regulation 106, insert— (1) Subject to regulation 106ZA(1), where, in relation to a...
 7. In regulation 106(1) (treatment of input tax attributable to exempt...
 8. After regulation 106, insert— (1) A taxable person who— (a) was entitled to attribute...
 9. In regulation 107(1) (adjustment of attribution)— (a) at the beginning,...
- Signature
Explanatory Note