Status:	This is the	original v	ersion (	as it was	originally made). I	his
item of	legislation	is current	lv onlv	available	in its original form	at.

## STATUTORY INSTRUMENTS

## 2012 No. 2951

## VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 3) Regulations 2012

Made - - - - 26th November 2012

Laid before the House of

Commons - - 27th November 2012

Coming into force 1st January 2013

## THE VALUE ADDED TAX (AMENDMENT) (NO. 3) REGULATIONS 2012

- 1. Citation and commencement
- Amendment of the Value Added Tax Regulations 1995 Signature Explanatory Note