

---

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
  2. Amendment of the Value Added Tax Regulations 1995
- Signature  
Explanatory Note