Status:	This is	the o	original	version	(as it was	origin	nally made).	This
item of	legisla	tion i	is curren	ıtlv onlv	available	in its	original fori	nat.

STATUTORY INSTRUMENTS

2012 No. 2951

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

Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Amendment) (No. 3) Regulations 2012 and come into force on 1st January 2013.