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STATUTORY INSTRUMENTS

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**2014 No. 2430**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No.3) Regulations 2014**

*Made - - - - 10th September 2014*  
*Laid before the House of*  
*Commons - - 10th September 2014*  
*Coming into force in accordance with regulation 1*

**THE VALUE ADDED TAX (AMENDMENT)  
(NO.3) REGULATIONS 2014**

1. Citation and commencement
  2. Amendment of the Value Added Tax Regulations 1995
  3. In regulation 43A (reimbursement arrangements: interpretation of Part 5A) for...
  4. In regulation 165 (bad debt relief: interpretation of Part 19)—...
  5. (1) At the start of paragraph (1) of regulation 166...
  6. In regulation 168 (bad debt relief: records to be kept...
  7. (1) At the start of paragraph (1) of regulation 171...
  8. (1) In— (a) paragraph (2)(c) of regulation 173B (repayments to...
  9. After Part 25 (distress and diligence) insert— PART 26 UK...
  10. (1) In Part 26 (UK Union and Non-Union Special Accounting...
  11. After Part 26 (UK Union and Non-Union Special Accounting Schemes:...
- Signature  
Explanatory Note