
STATUTORY INSTRUMENTS

2019 No. 1048

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2019

<i>Made</i>	- - - -	<i>25th June 2019</i>
<i>Laid before the House of Commons</i>	- -	<i>27th June 2019</i>
<i>Coming into force</i>		<i>1st September 2019</i>

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 2019

1. Citation, commencement and effect
2. (1) The amendments made by these Regulations have effect in...
3. Amendment of the Value Added Tax Regulations 1995
4. After regulation 15B insert— Changes in consideration: debit notes and...
5. In regulation 24 omit the definition of “increase in consideration”...
6. After regulation 24 insert— For the purposes of this Part— (a) an increase in...
7. In regulation 31(1)— (a) at the end of sub-paragraph (h)...
8. In regulation 38— (a) after paragraph (4) insert—
9. In regulation 38A— (a) in paragraph (2)—
Signature
Explanatory Note