
STATUTORY INSTRUMENTS

2021 No. 369

VALUE ADDED TAX

The Value Added Tax (Section 55A) (Specified Goods and Services and Excepted Supplies) (Amendment) Order 2021

<i>Made</i>	- - - -	<i>18th March 2021</i>
<i>Laid before the House of Commons</i>	- -	<i>23rd March 2021</i>
<i>Coming into force</i>		<i>1st May 2021</i>

**THE VALUE ADDED TAX (SECTION 55A)
(SPECIFIED GOODS AND SERVICES AND
EXCEPTED SUPPLIES) (AMENDMENT) ORDER 2021**

1. Citation, commencement and effect
 2. Amendment of the Value Added Tax (Section 55A) (Specified Goods and Services and Excepted Supplies) Order 2010
 3. In article 3 (interpretation)— (a) for the definition of “allowance”...
 4. For article 6 (specified services) substitute— The services referred to in article 4 are a transfer...
- Signature
Explanatory Note