
STATUTORY INSTRUMENTS

2007 No. 2085

The Value Added Tax (Amendment) (No. 5) Regulations 2007

Transfer of a going concern

3. In regulation 6(1)—

- (a) in sub-paragraph (a) after “business” insert “or part of a business”.
- (b) in sub-paragraph (c) after “business” insert “or part of it”.
- (c) in sub-paragraph (d) after “business” insert “or the part transferred”.