

---

STATUTORY INSTRUMENTS

---

**2007 No. 768**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No.2) Regulations 2007**

<i>Made</i>	- - - -	<i>8th March 2007</i>
<i>Laid before the House of Commons</i>	- -	<i>9th March 2007</i>
<i>Coming into force</i>		<i>1st April 2007</i>

**THE VALUE ADDED TAX (AMENDMENT)  
(NO.2) REGULATIONS 2007**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax Regulations 1995 are amended as follows...
3. Cash accounting
4. In regulation 60(1) (exit) for “£825,000” substitute “£1,600,000”.
5. In regulation 61(2) (rules on withdrawal) for “£660,000” substitute “£1,350,000”....
6. Input tax and partial exemption
7. In regulation 101— (a) for sub-paragraphs (b)(i) to (v) of...
8. In regulation 102— (a) in paragraph (1) for “paragraph (2)”...
9. At the beginning of regulation 102A(1) insert “Notwithstanding the Commissioners’...
10. At the beginning of regulation 103 insert “Other than where...
11. As a heading to regulation 103A insert “Attribution of input...
12. New means of transport  
Signature

---

SCHEDULE — Form No.13: New Means of Transport

Explanatory Note