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STATUTORY INSTRUMENTS

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**2022 No. 548**

**VALUE ADDED TAX**

**The Value Added Tax (Reverse Charge  
Sales Statements) (Revocation, Saving and  
Transitional Provision) Regulations 2022**

<i>Made</i>	- - - - -	<i>17th May 2022</i>
<i>Laid before the House of Commons</i>	- - -	<i>18th May 2022</i>
<i>Coming into force</i>		<i>1st July 2022</i>

**THE VALUE ADDED TAX (REVERSE CHARGE  
SALES STATEMENTS) (REVOCATION, SAVING AND  
TRANSITIONAL PROVISION) REGULATIONS 2022**

1. Citation and commencement
  2. Interpretation
  3. Revocation of Part 4A of the VAT Regulations
  4. Saving and transitional provision
- Signature  
Explanatory Note