
STATUTORY INSTRUMENTS

2014 No. 2430

VALUE ADDED TAX

The Value Added Tax (Amendment) (No.3) Regulations 2014

Made - - - - 10th September 2014
Laid before the House of
Commons - - 10th September 2014
Coming into force in accordance with regulation 1

**THE VALUE ADDED TAX (AMENDMENT)
(NO.3) REGULATIONS 2014**

1. Citation and commencement
 2. Amendment of the Value Added Tax Regulations 1995
 3. In regulation 43A (reimbursement arrangements: interpretation of Part 5A) for...
 4. In regulation 165 (bad debt relief: interpretation of Part 19)—...
 5. (1) At the start of paragraph (1) of regulation 166...
 6. In regulation 168 (bad debt relief: records to be kept...
 7. (1) At the start of paragraph (1) of regulation 171...
 8. (1) In— (a) paragraph (2)(c) of regulation 173B (repayments to...
 9. After Part 25 (distress and diligence) insert— PART 26 UK...
 10. (1) In Part 26 (UK Union and Non-Union Special Accounting...
 11. After Part 26 (UK Union and Non-Union Special Accounting Schemes:...
- Signature
Explanatory Note