

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make minor amendments to regulation 3 of the Value Added Tax (Supplies by Retailers) Regulations 1972 and clarify the Commissioners' powers to refuse the use of a retail scheme method for determining the value of taxable supplies.