
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART VIIA

FLAT-RATE SCHEME FOR SMALL BUSINESSES

[^{F1}Reverse charges

55U. Section 8 of the Act (reverse charge on supplies from abroad) shall not apply to any relevant supply or relevant purchase of a flat-rate trader.]

Textual Amendments

F1 [Pt. 7A](#) inserted (25.4.2002) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2002 \(S.I. 2002/1142\)](#), regs. 1(2), 7

Status:

Point in time view as at 25/04/2002.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 55U.