
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART VIII

CASH ACCOUNTING

[^{F1}57A.—(1) A person shall not account for VAT in accordance with the scheme in respect of any relevant supplies or relevant purchases of his.

(2) In this regulation, “relevant supplies” and “relevant purchases” have the same meanings as in Part VIIA (flat-rate scheme for small businesses).]

Textual Amendments

F1 [Reg. 57A](#) inserted (25.4.2002) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2002 \(S.I. 2002/1142\)](#), regs. 1(2), **8**

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 57A.