
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART IX

SUPPLIES BY RETAILERS

Interpretation of Part IX

66. In this Part—

[^{F1}“flat-rate trader” has the meaning given in regulation 55A;]

“notice” means any notice or leaflet published by the Commissioners pursuant to this Part;

“scheme” means a method as referred to in regulation 67.

Textual Amendments

F1 Words in Pt. 9 inserted (25.4.2002) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2002](#) (S.I. 2002/1142), regs. 1(2), **9(a)**

Commencement Information

I1 Reg. 66 in force at 20.10.1995, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 66.