
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART IX

SUPPLIES BY RETAILERS

Retail schemes

[^{F1}69A. No retailer may use a scheme at any time for which he is a flat-rate trader.]

Textual Amendments

F1 [Reg. 69A](#) inserted (25.4.2002) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2002 \(S.I. 2002/1142\)](#), regs. 1(2), **9(b)**

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 69A.