
STATUTORY INSTRUMENTS

2004 No. 767

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2004

<i>Made</i>	- - - -	<i>17th March 2004</i>
<i>Laid before the House of Commons</i>	- -	<i>17th March 2004</i>
<i>Coming into force</i>		<i>1st April 2004</i>

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 2004

1. Citation and commencement
2. Transitional provision: couriers using the flat-rate scheme for small businesses
3. Amendment
4. Annual accounting scheme
5. In regulations 53(2)(a) and 54(1)(e) and (2) (exit), for “£750,000”...
6. Flat-rate scheme for small businesses
7. Cash accounting scheme
8. In regulation 60(1) (exit), for “£750,000” substitute “£825,000”.
9. For regulation 61 (rules on withdrawal), substitute— (1) Subject to paragraph (2), a person who ceases to...
10. After regulation 64 insert— Bad debt relief Where a person accounts for and pays VAT in relation...
Signature
Explanatory Note