
STATUTORY INSTRUMENTS

2005 No. 2009

VALUE ADDED TAX

The Value Added Tax (Disclosure of Avoidance Schemes)(Amendment) Regulations 2005

<i>Made</i>	- - - -	<i>22nd July 2005</i>
<i>Laid before the House of Commons</i>	- -	<i>22nd July 2005</i>
<i>Coming into force</i>		<i>1st August 2005</i>

THE VALUE ADDED TAX (DISCLOSURE OF AVOIDANCE SCHEMES)(AMENDMENT) REGULATIONS 2005

1. These Regulations may be cited as the Value Added Tax...
2. Amend the Value Added Tax (Disclosure of Avoidance Schemes) Regulations...
3. In regulation 2— (a) omit paragraphs (3) and (4);
4. In regulation 4— (a) in paragraph (2)(a) omit “or”;
5. Add the following Schedule— SCHEDULE Regulations 2(5) and 2(6)
Row...
Signature
Explanatory Note