
STATUTORY INSTRUMENTS

2005 No. 3290

The Value Added Tax (Input Tax) (Reimbursement
by Employers of Employees' Business
Use of Road Fuel) Regulations 2005

1. These Regulations may be cited as the Value Added Tax (Input Tax) (Reimbursement by Employers of Employees' Business Use of Road Fuel) Regulations 2005 and come into force on 1st January 2006.