
STATUTORY INSTRUMENTS

2007 No. 1418

VALUE ADDED TAX

The Value Added Tax (Amendment) (No.3) Regulations 2007

<i>Made</i> - - - -	<i>9th May 2007</i>
<i>Laid before the House of Commons</i> - -	<i>10th May 2007</i>
<i>Coming into force</i>	<i>1st June 2007</i>

**THE VALUE ADDED TAX (AMENDMENT)
(NO.3) REGULATIONS 2007**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax Regulations 1995 are amended as follows....
3. After Part 4 (EC Sales Statements) insert— PART 4A REVERSE...
4. In Part 5 (accounting, payment and records)—
5. In Part 7A (flat rate scheme for small businesses), in...
6. In Part 8 (cash accounting), in regulation 58(2) omit “or”...
7. After Part 19B (Repayment of input tax where consideration not...

Signature

Explanatory Note