
STATUTORY INSTRUMENTS

2007 No. 2085

The Value Added Tax (Amendment) (No. 5) Regulations 2007

Transfer of a going concern

5. In regulation 6(4)—
- (a) after “transferee of a business” insert “or part of a business”;
 - (b) for “subsequent to that in which the transfer of the business took place” substitute “subsequent to that in which the transfer took place”; and
 - (c) for “the date of the transfer of the business” substitute “the date of the transfer”.