
STATUTORY INSTRUMENTS

2007 No. 313

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2007

<i>Made</i>	- - - -	<i>7th February 2007</i>
<i>Laid before the House of Commons</i>	- -	<i>8th February 2007</i>
<i>Coming into force</i>		<i>1st March 2007</i>

THE VALUE ADDED TAX (AMENDMENT) 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. For regulation 170A substitute— (1) This regulation applies where— (a) the claimant made a...
 4. For regulation 171(1) substitute— 171—Where a claimant—
 5. In regulation 172J for “170A” substitute “170A(5)”.
- Signature
Explanatory Note