
STATUTORY INSTRUMENTS

2010 No. 2940

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 3) Regulations 2010

Made - - - - - *8th December 2010*
Laid before the House of
Commons - - - - - *10th December 2010*
Coming into force *4th January 2011*

**THE VALUE ADDED TAX (AMENDMENT)
(NO. 3) REGULATIONS 2010**

1. Citation, commencement and effect
 2. Amendment of the Value Added Tax Regulations 1995
 3. Change of rate, supplementary charge invoices
 4. Flat-rate scheme for small businesses
 5. In regulation 55M (withdrawal from the scheme)—
 6. Repayments to Community traders
- Signature
Explanatory Note