
STATUTORY INSTRUMENTS

2010 No. 3022

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 4) Regulations 2010

Made - - - - 20th December 2010

Laid before the House of

Commons - - - 21st December 2010

Coming into force in accordance with regulation 1

**THE VALUE ADDED TAX (AMENDMENT)
(NO. 4) REGULATIONS 2010**

1. Citation, commencement and effect
 2. Amendment of the Value Added Tax Regulations 1995
 3. Water, gas or any form of power, heat, refrigeration or ventilation
 4. In the heading to regulation 87 after “refrigeration” insert “or...
 5. Input tax and partial exemption
 6. After regulation 102 (use of other methods), insert— (1) A taxable person who is required to make an...
 7. In regulation 107 (adjustment of attribution) in paragraph (1)(e) between...
 8. In regulation 110, after paragraph (4) insert—
 9. In regulation 111 (exceptional claims for VAT relief)—
 10. Adjustments to the deduction of input tax on capital items
 11. For regulation 113 (capital items to which this Part applies)...
 12. In regulation 114 (period of adjustment) for paragraphs (3) and...
 13. In regulation 115 (method of adjustment)— (a) in paragraph (1)(a),...
 14. In regulation 116 (ascertainment of taxable use of a capital...
 15. Goods used for non-business purposes during their economic life
- Signature
Explanatory Note