
STATUTORY INSTRUMENTS

2010 No. 3022

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

Input tax and partial exemption

5. In regulation 99 (interpretation of Part XIV and longer periods) after paragraph (1) insert—
 - “(1A) In this Part “non-business VAT” has the meaning given in section 24(5)(b) of the Act⁽¹⁾.”.

⁽¹⁾ Section 24(5)(b) was inserted by paragraph 1(3) of Schedule 8 to the Finance (No. 3) Act 2010.