

---

STATUTORY INSTRUMENTS

---

**2010 No. 3022**

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

**Input tax and partial exemption**

8. In regulation 110, after paragraph (4) insert—

“(5) In regulations 108 and 109 a reference to—

- (a) “exempt supplies” includes a reference to non-business activities that give rise to an amount of non-business VAT;
- (b) a method which a taxable person is required to use includes a reference to an apportionment which a taxable person is required to make under section 24(5) of the Act.”.