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STATUTORY INSTRUMENTS

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**2011 No. 254**

**The Value Added Tax (Amendment) Regulations 2011**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) Regulations 2011 and come into force on 2nd March 2011.

(2) Regulations 3 to 5 have effect in relation to supplies treated as made under paragraph 37 of Schedule 10 to the Value Added Tax Act 1994<sup>(1)</sup> where the building that is supplied was completed on or after 1st March 2011.

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<sup>(1)</sup> Schedule 10 was substituted by [S.I. 2008/1146](#), article 2 with effect in relation to supplies made on or after 1st June 2008 subject to the savings in Schedule 2 to that instrument; paragraph 37 of Schedule 10 was further amended by [S.I. 2011/86](#), article 8 with effect in relation to buildings completed on or after 1st March 2011.