Status:	This is the	original ve	ersion (	as it was	originally made)	. This
item of	legislation	is currentl	v only	available	in its original for	mat

## STATUTORY INSTRUMENTS

## 2012 No. 2951

The Value Added Tax (Amendment) (No. 3) Regulations 2012

Simon Bowles
Edward Troup
Two of the Commissioners for Her Majesty's
Revenue and Customs

26th November 2012