
STATUTORY INSTRUMENTS

2014 No. 548

The Value Added Tax (Amendment) Regulations 2014

Amendment of the Value Added Tax Regulations 1995

2. The Value Added Tax Regulations 1995(1) are amended as follows.

(1) [S.I. 1995/2518](#); relevant amendments were made by [S.I. 1997/1086](#), [2007/1418](#), [2009/586](#), [2010/2240](#), [2012/1899](#) which inserted regulations 4A and 4B and [2013/701](#) which inserted regulation 148A.