
STATUTORY INSTRUMENTS

2015 No. 1978

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2015

<i>Made</i>	- - - -	<i>7th December 2015</i>
<i>Laid before the House of Commons</i>	- -	<i>9th December 2015</i>
<i>Coming into force</i>		<i>1st January 2016</i>

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 2015

1. Citation, commencement and effect
 2. (1) Regulations 4, 5 and 6 have effect as follows—...
 3. Amendment of the Value Added Tax Regulations 1995
 4. In regulation 101 (input tax and partial exemption: attribution of...
 5. In paragraph (1A) of regulation 102 (input tax and partial...
 6. In regulation 103 (input tax and partial exemption: attribution of...
- Signature
Explanatory Note