
STATUTORY INSTRUMENTS

2017 No. 295

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2017

<i>Made</i> - - - -	<i>7th March 2017</i>
<i>Laid before the House of Commons</i> - -	<i>8th March 2017</i>
<i>Coming into force</i>	<i>1st April 2017</i>

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 2017

1. Citation, commencement and effect
 2. Amendment of the Value Added Tax Regulations 1995
 3. In regulation 55A, after paragraph (3) insert—
 4. In regulation 55D, for “55H and 55JB” substitute “55H, 55JB...
 5. In regulation 55H— (a) at the beginning of paragraph (1),...
 6. In regulation 55JB, at the beginning of paragraph (3), for...
 7. After regulation 55K insert— Appropriate percentage for limited-cost traders (1) This regulation applies for determining the appropriate percentage to...
 8. In regulation 55N— (a) at the beginning of paragraph (1)...
- Signature
Explanatory Note