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STATUTORY INSTRUMENTS

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**2017 No. 295**

**The Value Added Tax (Amendment) Regulations 2017**

**Amendment of the Value Added Tax Regulations 1995**

**2.** Part 7A of the Value Added Tax Regulations 1995(1) (flat-rate scheme for small businesses) is amended as follows.

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(1) S.I. 1995/2518. Part 7A was inserted by S.I. 2002/1142 and that Part was further amended by S.I. 2003/1069, S.I. 2003/3220, S.I. 2004/767, S.I. 2007/1418, S.I. 2009/586, S.I. 2010/2240 and S.I. 2010/2940.