
STATUTORY INSTRUMENTS

2019 No. 1048

The Value Added Tax (Amendment) Regulations 2019

Citation, commencement and effect

2.—(1) The amendments made by these Regulations have effect in relation to supplies for which there is an increase or decrease in consideration that occurs on or after 1st September 2019.

(2) For the purposes of this regulation, an increase or decrease in consideration—

- (a) means an increase or decrease in consideration as described in regulation 24A of the Value Added Tax Regulations 1995⁽¹⁾ as inserted by regulation 6 of these Regulations, and
- (b) occurs at the time specified in regulation 24B of the Value Added Tax Regulations 1995 as inserted by regulation 6 of these Regulations.

(1) [S.I. 1995/2518](#). Relevant amendments to the Value Added Tax Regulations 1995 have been as follows. Regulation 15B was inserted by [S.I. 2012/1899](#). Regulation 16A was inserted by [S.I. 2012/2951](#). Regulation 24 was amended by [S.I. 1999/3114](#), [S.I. 2003/1485](#), [S.I. 2003/2096](#) and [S.I. 2018/261](#). Regulation 31 was amended by [S.I. 1996/1250](#), [S.I. 2003/3220](#) and [S.I. 2018/261](#). Regulation 32 was amended by [S.I. 2007/1418](#) and [S.I. 2019/60](#). Regulation 34 was amended by [S.I. 1997/1086](#), [S.I. 2008/1482](#), [S.I. 2009/586](#) and [S.I. 2012/1899](#). Regulation 38 was amended by [S.I. 1997/1086](#), [S.I. 2007/1418](#) and [S.I. 2009/586](#). Regulation 38ZA was inserted by [S.I. 2014/548](#) and amended by paragraph 6 of Schedule 17 to the Finance Act 2019 (c. 1). Regulation 38A was inserted by [S.I. 2007/1418](#) and amended by [S.I. 2010/2240](#).