
STATUTORY INSTRUMENTS

2020 No. 728

The Value Added Tax (Reduced Rate) (Hospitality
and Tourism) (Coronavirus) Order 2020

Modifications of regulation 55K of the Value Added Tax Regulations 1995

5. The following modifications of regulation 55K of the Value Added Tax Regulations 1995⁽¹⁾ (flat-rate scheme for small businesses: category of business) have effect in relation to the period beginning with 15th July 2020 and ending with 12th January 2021.

(1) S.I. 1995/2518; amended by S.I. 2002/1142, 2003/1069, 2003/3220, 2007/1418, 2009/586, 2010/2240, 2010/2940, and 2017/295; there are other amending instruments but none are relevant.