
STATUTORY INSTRUMENTS

2021 No. 986

The Value Added Tax (Amendment) Regulations 2021

Citation and Commencement

1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) Regulations 2021 and come into force on 1st April 2022.

(2) The amendments made by these Regulations have effect from 1st April 2022 where a taxpayer has a prescribed accounting period⁽¹⁾ which begins on that date and otherwise from the first day of a taxpayer's first prescribed accounting period beginning after 1st April 2022.

(1) "Prescribed accounting period" is defined by regulation 2 of the Value Added Tax Regulations 1995 (S.I. 1995/2518) as meaning a period such as is referred to in regulation 25 of those regulations.