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STATUTORY INSTRUMENTS

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**2002 No. 1142**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 2) Regulations 2002**

<i>Made</i>	- - - -	<i>24th April 2002</i>
<i>Laid before the House of Commons</i>	- -	<i>24th April 2002</i>
<i>Coming into force</i>		<i>25th April 2002</i>

**THE VALUE ADDED TAX (AMENDMENT)  
(NO. 2) REGULATIONS 2002**

1. Citation and commencement

**PART I**

**ANNUAL ACCOUNTING**

2. Amend Part VII of the Value Added Tax Regulations 1995...
3. In regulation 49— (a) for the definition of “the quarterly...
4. In regulation 50— (a) for paragraph (2)(a)(i) substitute—
5. In regulation 51, for paragraph (a)(i) substitute—
6. Immediately after paragraph (1) of regulation 52 insert—

**PART II**

**FLAT-RATE SCHEME FOR SMALL BUSINESSES**

7. Immediately after Part VII (annual accounting) of the Value Added...
8. In Part VIII of the Value Added Tax Regulations 1995...
9. In Part IX of the Value Added Tax Regulations 1995...

Signature

Explanatory Note