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STATUTORY INSTRUMENTS

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**2003 No. 3220**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 6) Regulations 2003**

*Made - - - - 9th December 2003*  
*Laid before the House of*  
*Commons - - - 10th December 2003*

*Coming into force*  
*for the purposes of*  
*Part 5 11th December 2003*

*for all other purposes 1st January 2004*

**THE VALUE ADDED TAX (AMENDMENT)  
(NO. 6) REGULATIONS 2003**

PART 1

PRELIMINARY

1. Citation and commencement
2. Amendment

PART 2

INVOICING

3. Before regulation 13 insert— Interpretation of Part 3 In this Part— (a) “advanced electronic signature” means an electronic...
4. In regulation 13— (a) for paragraph (3) substitute—
5. After regulation 13 insert— Electronic invoicing (1) This regulation applies where a document is provided by...
6. After regulation 13A insert— Where a VAT invoice or part of a VAT invoice...
7. In regulation 14(1)— (a) omit sub-paragraphs (f) and (k),
8. In regulation 14(2)— (a) for the words at the beginning...
9. After regulation 14(6) insert— (7) Where a registered person provides...
10. In regulation 16(1) for “£100” substitute “£250”.
11. In regulation 31(1) after sub-paragraph (i) insert—
12. In regulation 83 for the words after “supplier” substitute— or...
13. In regulation 84(2)(a) omit “, (9)”.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

14. In regulation 87 for the words after “occasion that” substitute...
15. In regulation 88(2) after “appropriated” insert “or a self-billed invoice...
16. In regulation 89(a) omit “(9),”.

### PART 3

#### FLAT-RATE SCHEME FOR SMALL BUSINESSES

17. In regulation 55B(1)(a) (start date), after “notified” omit “in writing”....
18. (1) In regulation 55A(1) (interpretation)— (a) omit the definitions of...
19. (1) For regulations 55H to 55JA (appropriate percentage), substitute— (1) The appropriate percentage to be applied by a flat-rate...
20. In regulation 55K (category of business), for the Table substitute—...

### PART 4

#### PARTIAL EXEMPTION

21. After regulation 102 insert— (1) Where a taxable person— (a) is for the time...

### PART 5

#### BAD DEBT RELIEF

22. In regulation 171(5), after “regulation” insert “, but subject to...
23. After regulation 171(5) insert— (6) Paragraph (5) above does not...  
Signature  
Explanatory Note