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STATUTORY INSTRUMENTS

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**1991 No. 1332**

**VALUE ADDED TAX**

The Value Added Tax (General)  
(Amendment) (No. 2) Regulations 1991

<i>Made</i>	- - - -	<i>6th June 1991</i>
<i>Laid before the House of Commons</i>	- -	<i>10th June 1991</i>
<i>Coming into force</i>		<i>1st July 1991</i>

THE VALUE ADDED TAX (GENERAL)  
(AMENDMENT) (NO. 2) REGULATIONS 1991

1. These Regulations may be cited as the Value Added Tax...
  2. The Value Added Tax (General) Regulations 1985 shall be amended...
  3. In regulation 53— (a) in sub-paragraph (b)(i) for “£58” there...
  4. In regulation 55(1)— (a) in sub-paragraph (b)(i) for “£58” there...
  5. After regulation 55 there shall be inserted— (1) In the case of supplies to a person departing...
- Signature  
Explanatory Note