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STATUTORY INSTRUMENTS

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**1995 No. 913**

**VALUE ADDED TAX**

The Value Added Tax (General)  
(Amendment) (No. 2) Regulations 1995

*Made - - - - 29th March 1995*  
*Laid before the House of*  
*Commons - - 29th March 1995*  
*Coming into force in accordance with regulation 1*

**THE VALUE ADDED TAX (GENERAL)  
(AMENDMENT) (NO. 2) REGULATIONS 1995**

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 38— (a) the words “and in regulation 47”...
  4. Regulation 47 shall be omitted.
- Signature  
Explanatory Note