
STATUTORY INSTRUMENTS

1997 No. 1086

The Value Added Tax (Amendment) Regulations 1997

13. Regulation 168(2) shall be amended as follows—

(a) the word “and” at the end of sub-paragraph (c) shall be omitted; and

(b) after sub-paragraph (d) there shall be added—

“, and

(e) a copy of the notice required to be given in accordance with regulation 166A”.