
STATUTORY INSTRUMENTS

2000 No. 794

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 3) Regulations 2000

<i>Made</i>	- - - -	<i>21st March 2000</i>
<i>Laid before the House of Commons</i>	- -	<i>21st March 2000</i>
<i>Coming into force</i>		<i>22nd March 2000</i>

**THE VALUE ADDED TAX (AMENDMENT)
(NO. 3) REGULATIONS 2000**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax Regulations 1995 shall be amended in...
3. In regulation 2(1), in the meaning given for “registered person”,...
4. For regulation 5 there shall be substituted— (1) Where any person is required under paragraph 5(1) or...
5. In regulation 25(1)(b) for “Schedules 1, 2 and 3” there...
6. In each of sub-paragraphs (c), (d) and (e) of regulation...
7. The form numbered 7A in Schedule 1 to these Regulations...
Signature

SCHEDULE 1 —

The form which is to be added to the Value...

Explanatory Note