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STATUTORY INSTRUMENTS

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**2002 No. 1074**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) Regulations 2002**

<i>Made</i> - - - -	<i>16th April 2002</i>
<i>Laid before the House of Commons</i> - -	<i>17th April 2002</i>
<i>Coming into force</i>	<i>18th April 2002</i>

**THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 2002**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax Regulations 1995 are amended as follows...
3. For regulation 99(1)(a) substitute— (a) “exempt input tax” means input...
4. For regulation 106 substitute— (1) Subject to regulation 106A, where relevant input tax—
5. After regulation 106 insert— (1) This regulation applies where regulation 107A applies.
6. After regulation 107(2) insert— (3) But where a registered person...
7. After regulation 107 insert the following regulations— (1) This regulation applies where a taxable person has made...

Signature

Explanatory Note