
STATUTORY INSTRUMENTS

2004 No. 1675

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 3) Regulations 2004

<i>Made</i>	- - - -	<i>1st July 2004</i>
<i>Laid before the House of Commons</i>	- -	<i>1st July 2004</i>
<i>Coming into force</i>		<i>22nd July 2004</i>

**THE VALUE ADDED TAX (AMENDMENT)
(NO. 3) REGULATIONS 2004**

1. (1) These Regulations may be cited as the Value Added...
 2. Electronic registration, etc.
 3. Transfers of going concerns
 4. Electronic returns, etc. and electronic payments
 5. After regulation 40(3), insert— (4) A direction under paragraph (3)...
 6. Standard returns
- Signature

SCHEDULE —

Explanatory Note