Status:	This is the	original ve	ersion (a	is it was c	originally made).	This
item of	legislation	is currentl	v onlv a	vailahle i	in its original for	mat.

## STATUTORY INSTRUMENTS

## 2004 No. 1675

## **VALUE ADDED TAX**

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

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

## 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)...
- Signature

SCHEDULE —

Standard returns

**Explanatory Note**