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STATUTORY INSTRUMENTS

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**1995 No. 152**

**VALUE ADDED TAX**

**The Value Added Tax (General) (Amendment) Regulations 1995**

*Made* - - - - - *25th January 1995*  
*Laid before the House of*  
*Commons* - - - *25th January 1995*  
*Coming into force* *15th February 1995*

**THE VALUE ADDED TAX (GENERAL)  
(AMENDMENT) REGULATIONS 1995**

1. These Regulations may be cited as the Value Added Tax...
  2. The Value Added Tax (General) Regulations 1985 shall be amended...
  3. In paragraph (1) of regulation 2 for the definition of...
  4. For paragraph (14) of regulation 38 there shall be substituted...
  5. In paragraph (1) of regulation 57D sub-paragraph (iii) shall be...
  6. After regulation 57D there shall be inserted the following regulation—...
- Signature  
Explanatory Note