Status:	This is the	original	version	(as it was	originally made). This	
item of	legislation	is curren	tlv onlv	available	in its original format.	

STATUTORY INSTRUMENTS

1995 No. 3147

The Value Added Tax (Amendment) Regulations 1995

1. These Regulations may be cited as the Value Added Tax (Amendment) Regulations 1995 and shall come into force on 1st January 1996.