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STATUTORY INSTRUMENTS

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**1997 No. 1086**

**The Value Added Tax (Amendment) Regulations 1997**

**14.** Regulation 172(1) shall be amended as follows—

- (a) for the words “supply in question” in paragraph (1A) there shall be substituted the words “relevant supply”; and
- (b) for the word “supply” where it first appears in paragraph (2) there shall be substituted the words “relevant supply”.