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STATUTORY INSTRUMENTS

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**1997 No. 1614**

**The Value Added Tax (Amendment) (No.3) Regulations 1997**

**13.** Regulation 116 shall be amended as follows—

(a) in paragraph (1)—

(i) after the words “regulation 115(3)” there shall be inserted “and (3B)”; and

(ii) after the words “paragraphs (2)” there shall be inserted “, (A2)”; and

(b) after paragraph (1) there shall be inserted—

“(A2) Subject to paragraph (2) below, the attribution of the total input tax on a capital item for subsequent intervals determined in accordance with regulation 114(5A) above shall be determined by such method as is agreed with the Commissioners.”.