## STATUTORY INSTRUMENTS

## 1999 No. 438

## The Value Added Tax (Amendment) Regulations 1999

- **4.** In regulation 43B (as renumbered in accordance with regulation 3 above)—
  - (a) for "regulation 37H" there shall be substituted "regulation 43H";
  - (b) for "regulation 37C" in paragraph (a) there shall be substituted "regulation 43C"; and
  - (c) for "regulation 37G" in paragraph (b) there shall be substituted "regulation 43G".