
STATUTORY INSTRUMENTS

2000 No. 258

The Value Added Tax (Amendment) Regulations 2000

5. In regulation 115(3)—
- (a) for “£250” there shall be substituted “the sum specified in paragraph 8(1) of Schedule 4 to the Act”; and
 - (b) for “pursuant to paragraph 8(1) of Schedule 4 to the Act” there shall be substituted “pursuant to that paragraph”.