
STATUTORY INSTRUMENTS

2004 No. 1675

The Value Added Tax (Amendment) (No. 3) Regulations 2004

1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) (No. 3) Regulations 2004 and come into force on 22nd July 2004.

(2) The Value Added Tax (Electronic Communications) (Incentives) Regulations 2001⁽¹⁾ are revoked (incentive for making VAT return by way of electronic return system).

(3) The Value Added Tax Regulations 1995⁽²⁾ are amended as follows.

⁽¹⁾ S.I.2001/759.

⁽²⁾ S.I. 1995/2518; relevant amending instruments are S.I. 1996/1250, S.I. 2000/258, S.I. 2000/794.