
STATUTORY INSTRUMENTS

2004 No. 3140

The Value Added Tax (Amendment) (No. 4) Regulations 2004

PART 3

PARTIAL EXEMPTION

- 14.**—(1) In regulation 110(1), before “108” insert “103B”.
- (2) In regulation 110(1)(b), for “103(1)” substitute “103”.
- (3) In regulation 110(4), for “regulation 103” substitute “regulations 103 and 103B”.