

---

STATUTORY INSTRUMENTS

---

**2008 No. 3020**

The Value Added Tax (Change of Rate) Order 2008

4. In section 21(4) (value of imported goods)(1) for “28.58” substitute “33.34”.

---

(1) Section 21(4) was inserted by section 22 of the Finance Act 1995 and was amended by section 12 of the Finance Act 1999 (c.16).