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STATUTORY INSTRUMENTS

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**2013 No. 701**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) Regulations 2013**

<i>Made</i> - - - -	<i>25th March 2013</i>
<i>Laid before the House of Commons</i> - -	<i>25th March 2013</i>
<i>Coming into force</i>	<i>15th April 2013</i>

**THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 2013**

1. Citation and commencement
2. These Regulations come into force on 15th April 2013.
3. Amendment of the Value Added Tax Regulations 1995
4. In regulation 4B (electronic communication: specified communications)—
5. For the heading to Part 17 substitute “MEANS OF TRANSPORT”....
6. (1) In the heading to regulation 148 (notification of acquisition...
7. After regulation 148, insert— Notification of the arrival in the...  
Signature  
Explanatory Note