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STATUTORY INSTRUMENTS

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**2014 No. 548**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) Regulations 2014**

<i>Made</i> - - - -	<i>10th March 2014</i>
<i>Laid before the House of Commons</i> - -	<i>10th March 2014</i>
<i>Coming into force</i>	<i>1st April 2014</i>

**THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 2014**

1. Citation and commencement
2. Amendment of the Value Added Tax Regulations 1995
3. In regulation 4B (electronic communication: specified communications), in paragraph (j)...
4. After regulation 38 (adjustments in the course of business) insert—...
5. In regulation 148A (notification of the arrival in the United...  
Signature  
Explanatory Note