Status:	This is the	original ve	ersion (	as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

## STATUTORY INSTRUMENTS

## 2014 No. 548

## The Value Added Tax (Amendment) Regulations 2014

## Amendment of the Value Added Tax Regulations 1995

**3.** In regulation 4B (electronic communication: specified communications), in paragraph (j) after "(3)" insert ", (3A) or (4)".