
STATUTORY INSTRUMENTS

1997 No. 1086

The Value Added Tax (Amendment) Regulations 1997

- 13.** Regulation 168(2) shall be amended as follows—
- (a) the word “and” at the end of sub-paragraph (c) shall be omitted; and
 - (b) after sub-paragraph (d) there shall be added—
 - “, and
 - (e) a copy of the notice required to be given in accordance with regulation 166A”.