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STATUTORY INSTRUMENTS

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**1997 No. 1525**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 2) Regulations 1997**

<i>Made</i>	- - - -	<i>30th June 1997</i>
<i>Laid before the House of Commons</i>	- -	<i>30th June 1997</i>
<i>Coming into force</i>		<i>1st July 1997</i>

**THE VALUE ADDED TAX (AMENDMENT)  
(NO. 2) REGULATIONS 1997**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax Regulations 1995 shall be amended in...
3. In regulation 90 after paragraph (3) there shall be added...
4. After regulation 90 there shall be inserted the following regulations—...
5. In regulation 94 for the words “Where under this Part”...

Signature

Explanatory Note