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STATUTORY INSTRUMENTS

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**2000 No. 258**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) Regulations 2000**

*Made - - - - 8th February 2000*

*Laid before the House of*

*Commons - - - - 8th February 2000*

*Coming into force in accordance with Regulation 1*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 25(1), 26(1), (3) and (4), 30(8) and 58 of, and paragraph 2(1) and (11) of Schedule 11 to, the Value Added Tax Act 1994<sup>(1)</sup>, sections 132 and 133 of the Finance Act 1999<sup>(2)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

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(1) 1994 c. 23; section 96(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners.  
(2) 1999 c. 16.