
STATUTORY INSTRUMENTS

2002 No. 3027

The Value Added Tax (Amendment) (No. 4) Regulations 2002

6. In regulation 171—

- (a) in sub-paragraph (1)(b)(ii) for “regulation 170” substitute “regulations 170 or 170A”; and
- (b) in sub-paragraph (3) for “or 170” substitute “, 170 or 170A”.