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STATUTORY INSTRUMENTS

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**2004 No. 1082**

**VALUE ADDED TAX**

The Value Added Tax (Amendment) (No. 2) Regulations 2004

<i>Made</i> - - - - -	<i>7th April 2004</i>
<i>Laid before the House of Commons</i> - - -	<i>7th April 2004</i>
<i>Coming into force</i>	<i>1st May 2004</i>

THE VALUE ADDED TAX (AMENDMENT)  
(NO. 2) REGULATIONS 2004

1. Citation and commencement
2. Amendment
3. Definition of alphabetical code
4. Interpretation of Part XVI
5. Territories to be excluded from or included in the territory of the Community and of the member States
6. (1) Amend regulation 139 as follows. (2) In paragraph (i)...  
Signature  
Explanatory Note