

SCHEDULES

SCHEDULE 3

VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

PART I

AMENDMENTS OF THE VALUE ADDED TAX ACT 1983 (c. 55)

Registration in respect of supplies

- 58 (1) In sub-paragraph (1) of paragraph 11 of that Schedule (exemption from registration), after “registration” there shall be inserted “under this Schedule”.
- (2) In sub-paragraph (2) of that paragraph, for “from registration under this paragraph” there shall be substituted “under this paragraph from registration under this Schedule”.