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STATUTORY INSTRUMENTS

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**1987 No. 150**

**VALUE ADDED TAX**

**The Value Added Tax (General) (Amendment) Regulations 1987**

*Made* - - - - - *9th February 1987*  
*Laid before the House of*  
*Commons* - - - - - *16th February 1987*  
*Coming into force* *9th March 1987*

**THE VALUE ADDED TAX (GENERAL)  
(AMENDMENT) REGULATIONS 1987**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax (General) Regulations 1985 shall be amended...
3. In Regulation 53— (a) in sub-paragraph (b) (i) for “£45”...
4. In Regulation 55(1)— (a) in sub-paragraph (b)(i) for “£45” there...

Signature

Explanatory Note