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STATUTORY INSTRUMENTS

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**1995 No. 1069**

**VALUE ADDED TAX**

**The Value Added Tax (General)  
(Amendment) (No. 3) Regulations 1995**

*Made - - - - 12th April 1995*  
*Laid before the House of*  
*Commons - - - - 12th April 1995*  
*Coming into force in accordance with regulation 1*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 26(1) of and paragraph 2(10)(a) of Schedule 11 to the Value Added Tax Act 1994<sup>(1)</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 under the Act.