
STATUTORY INSTRUMENTS

1995 No. 1069

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

3. In regulation 30(1)—

(a) after the words “or acquired by and” in paragraph (2)(a) there shall be inserted—

“, subject to paragraph (2A) below,”;

(b) after paragraph (2) there shall be inserted—

“(2A) For the purposes of paragraph (2)(a) above, supplies of goods or services to which regulation 58ZA below applies shall be treated as supplied in the period in which the VAT on those supplies is treated by virtue of that regulation as being chargeable.”