
STATUTORY INSTRUMENTS

1995 No. 1280

**The Value Added Tax (General)
(Amendment) (No. 4) Regulations 1995**

3. In regulation 57A(1)—

- (a) the word “and” immediately before paragraph (c) shall be omitted;
- (b) after the words “member State” in paragraph (c) there shall be inserted—
“; and
- (d) the goods are not goods in relation to whose supply the taxable person has opted, pursuant to section 50A of the Value Added Tax Act 1994(2), for tax to be charged by reference to the profit margin on the supply.”

(1) Regulation 57A was inserted by S.I.1992/3102.

(2) Section 50A was inserted by section 24 of the Finance Act 1995 (c. 4).