
STATUTORY INSTRUMENTS

1995 No. 152

The Value Added Tax (General) (Amendment) Regulations 1995

4. For paragraph (14) of regulation 38(1) there shall be substituted the following—

“(14)

In regulations 57F and 57J “customs territory of the Community” has the same meaning as it has for the purposes of Council Regulation (EEC) No. 2913/92(2)

(1) Regulation 38(14) was amended by S.I.1992/3102.

(2) OJ No. 302, 19.10.1992, p.1; the territories comprising the customs territory of the Community are defined in Article 3 of Council Regulation (EEC) No. 2913/92 as amended by virtue of the treaty concerning the accession of Austria, Finland and Sweden to the European Union. (OJ No. C.241, 29.8.1994, p.9).