| Status: | This is | the o | original | version | (as it was | origin | nally made). | This |
|---------|---------|--------|-----------|-----------|------------|--------|---------------|------|
| item of | legisla | tion i | is curren | ıtlv onlv | available | in its | original fori | nat. |

STATUTORY INSTRUMENTS

1997 No. 1086

The Value Added Tax (Amendment) Regulations 1997

New King's Beam House 22 Upper Ground London SE1 9PJ 25th March 1997

Martin Brown
Commissioner of Customs and Excise