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STATUTORY INSTRUMENTS

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**1997 No. 1614**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No.3) Regulations 1997**

<i>Made</i>	- - - -	<i>2nd July 1997</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>2nd July 1997</i>
<i>Coming into force</i>	- -	<i>3rd July 1997</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 25(1), 26(1), (3) and (4) and 58 of, and paragraph 2(7) 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.