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STATUTORY INSTRUMENTS

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**1998 No. 765**

The Value Added Tax (Amendment) (No. 2) Regulations 1998

2. Paragraph (5) of regulation 90 of the Value Added Tax Regulations 1995<sup>(1)</sup> shall be amended by substituting for the words “article 20” the words “article 18”.

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<sup>(1)</sup> S.I.1995/2518; relevant amending instrument is S.I. 1997/1525.