tatus:	This is the	original	version	(as it was	originally made).	This
item of	legislation	is curren	ıtlv onlv	available	in its original form	nat.

## STATUTORY INSTRUMENTS

## 1999 No. 3029

## The Value Added Tax Regulations 1999

**3.** In regulation 165 in the definition of "payment" the words "to the claimant" where they first appear shall be omitted.