
STATUTORY INSTRUMENTS

1999 No. 3120

**The Value Added Tax (Special Provisions)
(Amendment) (No. 2) Order 1999**

4. For article 13(3) there shall be substituted—

“(3) The total profit margin for a prescribed accounting period shall be the amount (if any) by which the total selling price calculated in accordance with paragraph (4) below, exceeds the total purchase price calculated in accordance with paragraph (5) below.”.