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STATUTORY INSTRUMENTS

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**2000 No. 794**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 3) Regulations 2000**

<i>Made</i>	- - - -	<i>21st March 2000</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>21st March 2000</i>
<i>Coming into force</i>	- -	<i>22nd March 2000</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 3, 25(1) and 26(3) of, and paragraph 9 of Schedule 2, paragraph 10 of Schedule 3 and paragraph 8 of Schedule 3A 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.