STATUTORY INSTRUMENTS

## 2004 No. 1082

The Value Added Tax (Amendment) (No. 2) Regulations 2004

## Amendment

**2.** The Value Added Tax Regulations 1995(**1**) are amended as follows.

(1) S.I.1995/2518, amended by S.I. 2003/2318 and S.I. 2003/3220; there are other amending instruments but none is relevant.