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STATUTORY INSTRUMENTS

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**2007 No. 2085**

**The Value Added Tax (Amendment) (No. 5) Regulations 2007**

**Amendment of the Value Added Tax Regulations 1995**

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

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(1) S.I. 1995/2518; relevant amending instruments are S.I. 1995/3147; S.I. 1996/1250; S.I. 1997/ 1086 and S.I. 2003/3220 and S.I. 2004/1675.