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STATUTORY INSTRUMENTS

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**1989 No. 2256**

**VALUE ADDED TAX**

**The Value Added Tax (General)  
(Amendment) (No. 3) Regulations 1989**

*Made - - - - 4th December 1989*  
*Laid before the House of*  
*Commons - - 11th December 1989*  
*Coming into force 1st January 1990*

**THE VALUE ADDED TAX (GENERAL)  
(AMENDMENT) (NO. 3) REGULATIONS 1989**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax (General) Regulations 1985 shall be amended...
3. In regulation 53— for paragraph (b) there shall be substituted...
4. In regulation 55(1)— for sub-paragraph (b) there shall be substituted...
5. In the Schedule, for the forms numbered 4 and 5...

Signature

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SCHEDULE —  
FORM NO. 4  
FORM NO. 5

Explanatory Note