
STATUTORY INSTRUMENTS

1997 No. 1086

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 1997

<i>Made</i>	- - - -	<i>25th March 1997</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>26th March 1997</i>
<i>Coming into force</i>	- -	<i>1st May 1997</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 24(6), 25(1) and (6), 26(1), (3) and (4), 36(5) and (6) and 49(2) and (3) of, and paragraph 2(1), (10) and (11) of Schedule 11 to, the Value Added Tax Act 1994(1) and of all other powers enabling them in that behalf, hereby make the following Regulations:

(1) 1994 c. 23; section 36(5) was amended by section 39(4) of the Finance Act 1997 (c. 16); section 96(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners.