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STATUTORY INSTRUMENTS

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**1997 No. 2437**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 4) Regulations 1997**

*Made* - - - - *10th October 1997*  
*Laid before the House of*  
*Commons* - - - - *10th October 1997*  
*Coming into force* - - *1st November 1997*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 58 of, and paragraph 2(6) of Schedule 11 to, the value Added Tax Act 1994<sup>(1)</sup> and off all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the value Added Tax (Amendment) (No. 4) Regulations 1997 and shall come into force on 1st November 1997.
2. Regulations 70, 73 and 74 of the value Added Tax Regulations 1995<sup>(2)</sup> shall be omitted.

New King's Beam House,  
22 Upper Ground,  
London SE1 9PJ  
10th October 1997

*Martin Brown*  
Commissioner of Customs and Excise

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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.  
(2) S.I. 1995/2518; to which there are amendments not relevant to these regulations.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1st November 1997, amend Part IX (Supplies by Retailers) of the value Added Tax Regulations 1995 S.I.1995/2518 (“the principal Regulations”).

Regulation 2 omits regulation 70 of the principal Regulations, so that a retailer is no longer required to notify the Commissioners in writing on every return made by him of the retail scheme which he is using.

Regulation 2 also omits regulations 73 and 74 of the principal Regulations. Methods for valuing retail supplies under Groups 1 and 12 of Schedule 8 to the value Added Tax Act 1994 are now to be described in a notice published by the Commissioners under regulation 67 of the principal Regulations.