
STATUTORY INSTRUMENTS

1998 No. 765

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 2) Regulations 1998

<i>Made</i>	- - - -	<i>17th March 1998</i>
<i>Laid before the House of Commons</i>	- - - -	<i>17th March 1998</i>
<i>Coming into force</i>	- -	<i>18th March 1998</i>

The Commissioners of Customs and Excise in exercise of the powers conferred on them by section 6(14) of the Value Added Tax Act 1994⁽¹⁾ and of 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. 2) Regulations 1998 and shall come into force on 18th March 1998.

2. Paragraph (5) of regulation 90 of the Value Added Tax Regulations 1995⁽²⁾ shall be amended by substituting for the words “article 20” the words “article 18”.

New Ring’s Beam House 22 Upper Ground
London SE1 9PJ
17th March 1998

Martin Brown
Commissioner of Customs and Excise

(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 under the Act.
(2) S.I. 1995/2518; relevant amending instrument is S.I. 1997/1525.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend, with effect from 18th March 1998, the Value Added Tax Regulations 1995 (S.I.1995/2518) (“the Regulations”).

The amendment is a consequence of the amendments made to the Value Added Tax (Place of Supply of Services) Order 1992 (S.I. 1992/3121) (“the Order”) made by the Value Added Tax (Place of Supply of Services) (Amendment) Order 1998 (S.I. 1998/763) (“the amendment Order”). Regulation 90(5) of the Regulations formerly referred to article 20 of the Order which, by virtue of the amendment Order, has been omitted from the Order. The relevant provisions of article 20 have been re-enacted by the new article 18 of the Order.