
STATUTORY INSTRUMENTS

1999 No. 438

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 1999

Made - - - - - 23rd February 1999
Laid before the House of
Commons - - - - - 26th February 1999
Coming into force 1st April 1999

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 1999

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax Regulations 1995 shall be amended in...
3. Regulations 37A to 37H of the Value Added Tax Regulations...
4. In regulation 43B (as renumbered in accordance with regulation 3...
5. In regulation 43C (as renumbered in accordance with regulation 3...
6. In regulation 43D (as renumbered in accordance with regulation 3...
7. In paragraph (1) of regulation 43F (as renumbered in accordance...
8. – (1) In paragraph (1) of regulation 43G (as renumbered...
9. In regulation 43H (as renumbered in accordance with regulation 3...
10. – (1) Paragraph (3) of regulation 117 shall be omitted....
11. Regulation 127 (supplies to export houses) shall be omitted.
12. In regulation 130(a)(ii) the expression “who is not an overseas...

Signature

Explanatory Note