

---

STATUTORY INSTRUMENTS

---

**1999 No. 599**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 2) Regulations 1999**

*Made - - - - 9th March 1999*  
*Laid before the House of*  
*Commons - - - - 9th March 1999*  
*Coming into force in accordance with regulation 1*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 6(14) and 26(1), (3) and (4) of the Value Added Tax Act 1994<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

---

(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.