Status:	This is th	e original	version	(as it was	originally m	ade). This
item of	legislatio	n is currei	ntly only	available	in its origina	al format.

STATUTORY INSTRUMENTS

1996 No. 1198

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 2) Regulations 1996

Made - - - - Ist May 1996
Laid before the House of
Commons - - 2nd May 1996
Coming into force Ist June 1996

THE VALUE ADDED TAX (AMENDMENT) (NO. 2) REGULATIONS 1996

- 1. These Regulations may be cited as the Value Added Tax...
- 2. The Value Added Tax Regulations 1995 shall be amended as...
- 3. After regulation 40 there shall be inserted the following: Where the Commissioners in exercise of their power under section...
- 4. After regulation 46 there shall be inserted the following: (1) A payment on account and a payment in respect...

Signature

Explanatory Note