
STATUTORY INSTRUMENTS

1996 No. 1198

VALUE ADDED TAX

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

<i>Made</i> - - - - -	<i>1st May 1996</i>
<i>Laid before the House of</i>	
<i>Commons</i> - - -	<i>2nd May 1996</i>
<i>Coming into force</i>	<i>1st June 1996</i>

**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