



Finance Act 1996

1996 CHAPTER 8

PART II

VALUE ADDED TAX

EC Second VAT Simplification Directive

25 EC Second VAT Simplification Directive.

Sections 26 to 29 of and Schedule 3 to this Act are for the purpose of giving effect to requirements of the directive of the Council of the European Communities dated 17th May 1977 No. [77/388/EEC](#) and the amendments of that directive by the directive of that Council dated 10th April 1995 No. [95/7/EC](#) (amendments with a view to introducing new simplification measures with regard to value added tax).

Status:

Point in time view as at 01/06/2014.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 25.