
 STATUTORY INSTRUMENTS

1986 No. 305

VALUE ADDED TAX

**The Value Added Tax (General) (Amendment) (No. 2)
Regulations 1986**

Made - - - - - 20th February 1986
Laid before the House of Commons 3rd March 1986
Coming into Operation 1st April 1986

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by paragraph 6(4) of Schedule 7 to the Value Added Tax Act 1983(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Value Added Tax (General) (Amendment) (No. 2) Regulations 1986, and shall come into operation on 1st April 1986.
2. In regulation 65 of the Value Added Tax (General) Regulations 1985(b)—
 - (a) paragraph (2) is hereby revoked; and
 - (b) paragraph (3) shall be amended by the deletion of the words “or warrant to enter premises by force”.

King's Beam House,
 Mark Lane, London, EC3R 7HE.
 20th February 1986

D. J. Howard,
 Commissioner of Customs and Excise.

 EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend the provisions of the Value Added Tax (General) Regulations 1985 relating to distress for unpaid tax. They revoke the power of an authorised person to apply to a justice of the peace for the issue of a warrant to effect forcible entry to premises for the purpose of levying such a distress.

(a) 1983 c.55; paragraph 6(4) of Schedule 7 was extended by section 16(1) of the Finance Act 1984 (c.43).

(b) S.I. 1985/886, amended by S.I. 1985/1650, 1986/71.

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