
STATUTORY INSTRUMENTS

1994 No. 3015

VALUE ADDED TAX

The Value Added Tax (General) (Amendment) Regulations 1994

Made - - - - 29th November 1994

Laid before the House of

Commons - - - - 29th November 1994

Coming into force in accordance with regulation 1

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