Status:	This is the	original v	ersion (as it was	originally made)	. This
item of	legislation	is current	ly only	available :	in its original for	mat

STATUTORY INSTRUMENTS

1996 No. 1198

VALUE ADDED TAX

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

Made - - - - 1st May 1996

Laid before the House of

Commons - - - 2nd May 1996

Coming into force - - 1st June 1996

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 25(1) and 28(3) of the Value Added Tax Act 1994(1) and of all other powers enabling them in that behalf, hereby make the following Regulations:

^{(1) 1994} c. 23; section 96(1) defines "the Commissioners" as meaning the Commissioners of Customs and Excise and "regulations" as meaning regulations made by the Commissioners under the Act.