
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 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.