
STATUTORY INSTRUMENTS

1998 No. 59

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 1998

Made - - - - 20th January 1998
Laid before the House of
Commons - - - - 21st January 1998
Coming into force - - 11th February 1998

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 80A(1), (3), (4), (5), (6) and (7) 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; section 80A was inserted by section 46(2) of the Finance Act 1997 (c. 16).