| Status: | This is the | original  | version  | (as it was | originally made).   | This |
|---------|-------------|-----------|----------|------------|---------------------|------|
| item of | legislation | is curren | tly only | available  | in its original for | mat  |

## STATUTORY INSTRUMENTS

## 1999 No. 1374

## **VALUE ADDED TAX**

The Value Added Tax (Amendment) (No.3) Regulations 1999

Made - - - - 18th May 1999

Laid before the House of

Commons - - - 18th May 1999

Coming into force - - 9th June 1999

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 6(14) and 8(4) of the Value Added Tax Act 1994(1) and of all other powers enabling them in that behalf, hereby make the following Regulations:

<sup>(1) 1994</sup> 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.