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STATUTORY INSTRUMENTS

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**1999 No. 3114**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 4) Regulations 1999**

	<i>22nd November</i>
<i>Made</i> - - - -	<i>1999</i>
<i>Laid before the House of</i>	<i>22nd November</i>
<i>Commons</i> - - - -	<i>1999</i>
<i>Coming into force</i> - -	<i>1st January 2000</i>

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<sup>(1)</sup> and section 13(1), (5), (6) and (7) of the Finance Act 1999<sup>(2)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

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(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.  
(2) 1999 c. 16; section 13(7) defines “the Commissioners” as meaning the Commissioners of Customs and Excise.