
STATUTORY INSTRUMENTS

1999 No. 438

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 1999

Made - - - - 23rd February 1999
Laid before the House of
Commons - - - - 26th February 1999
Coming into force - - 1st April 1999

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 30(8) and 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).