
 STATUTORY INSTRUMENTS

1979 No. 224

VALUE ADDED TAX

**The Value Added Tax (Supplies by Retailers)
 (Amendment) Regulations 1979**

Made - - - - 5th March 1979

*Laid before the
 House of Commons* - 12th March 1979

Coming into Operation 2nd April 1979

The Commissioners of Customs and Excise, by virtue of the powers conferred on them by section 30 of the Finance Act 1972^(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Value Added Tax (Supplies by Retailers) (Amendment) Regulations 1979 and shall come into operation on 2nd April 1979.

2. In these Regulations “the Principal Regulations” means the Value Added Tax (Supplies by Retailers) Regulations 1972^(b).

3. Regulation 1(2) of the Principal Regulations shall be amended by deleting the definition of “notice” contained therein and substituting the following:—

““notice” means any notice or leaflet published pursuant to these Regulations.”.

4. Regulation 2(2) of the Principal Regulations shall be deleted and the following substituted therefor:—

“(2) The Commissioners may vary the terms of any method by—

- (a) publishing a fresh notice, or
- (b) publishing a notice which amends an existing notice, or
- (c) adapting any method by agreement with any retailer.”.

H. Scholes,

Commissioner of Customs and Excise.

5th March 1979.

King's Beam House,
 Mark Lane,
 London EC3R 7HE.

(a) 1972 c. 41.

(b) S.I. 1972/1148, to which there are amendments not relevant to these Regulations.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations make minor amendments to Regulations 1(2) and 2(2) of the Value Added Tax (Supplies by Retailers) Regulations 1972 to make clear that a notice includes a leaflet and that the Commissioners of Customs and Excise may vary the terms of any method described in a notice published by them without republishing the whole of any notice previously issued.

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