
 STATUTORY INSTRUMENTS

1986 No. 71

VALUE ADDED TAX

**The Value Added Tax (General) (Amendment)
Regulations 1986**

<i>Made</i>	20th January 1986
<i>Laid before the House of Commons</i>	28th January 1986
<i>Coming into Operation</i>	19th February 1986

The Commissioners of Customs and Excise, in exercise of powers conferred on them by paragraphs 2(1) and 6(4) of Schedule 7 to the Value Added Tax Act 1983 (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 (General) (Amendment) Regulations 1986 and shall come into operation on 19th February 1986.
2. The Value Added Tax (General) Regulations 1985 (b) shall be amended in accordance with the following provisions of these Regulations.
3. In regulation 58—
 - (a) in paragraph (1), after the word “declaration”, there shall be inserted the words “, signed by him,”; and
 - (b) in paragraph (4), after the word “declaration”, there shall be inserted the words “, signed by him,”.
4. In regulation 65—

in paragraph (1), after the words “to pay tax”, there shall be inserted the words “, or any amount recoverable as if it were tax,”.
5. In regulation 66—

in paragraph (a), after the words “any tax”, there shall be inserted the words “, or any amount recoverable as if it were tax,”.

Kings Beam House,
Mark Lane, London, EC3R 7HE.
20th January 1986.

D. J. Howard,
Commissioner of Customs and Excise.

(a) 1983 c. 55; paragraph 6(4) of Schedule 7 was extended by section 16(1) of the Finance Act 1984 (c. 43).

(b) S.I. 1985/886, amended by S.I. 1985/1650.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

Regulations 3(a) and (b) amend regulations 58(1) and (4) respectively of the Value Added Tax (General) Regulations 1985 to make it a requirement that a person furnishing a return shall sign the declaration set out at the foot of the scheduled forms 4 and 5.

Regulations 4 and 5 amend regulations 65(1) and 66(a) respectively to clarify the position with regard to the use of distress action or, in Scotland, pinding action, for the recovery of surcharges and penalties introduced in the Finance Act 1985 (c. 54).

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