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STATUTORY INSTRUMENTS

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**1988 No. 2083**

**VALUE ADDED TAX**

**The Value Added Tax (General) (Amendment) Regulations 1988**

*Made - - - - 30th November 1988*  
*Laid before the House of*  
*Commons - - - - 1st December 1988*  
*Coming into force - - 1st December 1988*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by paragraph 6(9) of Schedule 7 to the Value Added Tax Act 1983<sup>(1)</sup> 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 1988 and shall come into force on 1st December 1988.

2. For regulation 66 of the Value Added Tax (General) Regulations 1985<sup>(2)</sup> there shall be substituted the following:

“66. In Scotland, the following provisions shall have effect:

- (a) Where the Commissioners are empowered to apply to the Sheriff for a warrant to authorise a Sheriff Officer to recover any amount of tax or any sum recoverable as if it were tax remaining due and unpaid, any application, and any certificate required to accompany that application, may be made on their behalf by a Collector of Customs and Excise or an officer of rank not below that of Senior Executive Officer.
- (b) Where, during the course of a poinding and sale in accordance with Schedule 5 to the Debtors (Scotland) Act 1987<sup>(3)</sup>, the Commissioners are entitled as a creditor to do any acts, then any such acts, with the exception of the exercise of the power contained in paragraph 18(3) of that Schedule, may be done on their behalf by a Collector of Customs and Excise or an officer of rank not below that of Senior Executive Officer.”.

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(1) 1983 c. 55; paragraph 6 of Schedule 7 has been amended by section 16(1) of the Finance Act 1984 (c. 43) and section 74 and paragraph 4 of Schedule 4 to the Debtors (Scotland) Act 1987 (c. 18).  
(2) S.I.1985/886; relevant amending instruments are S.I. 1985/1650 and 1986/71.  
(3) 1987 c. 18.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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New King's Beam House 22 Upper Ground  
London SE1 9PJ  
30th November 1988

*Colin C. Finlinson*  
Commissioner of Customs and Excise

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations which come into force on 1st December 1988 amend regulation 66 of the Value Added Tax (General) Regulations 1985.

Regulation 66, as amended, specifies those officers of Customs and Excise who are empowered to apply to the Sheriff, in Scotland, on behalf of the Commissioners and to authorise him to recover unpaid value added tax.