
STATUTORY INSTRUMENTS

1996 No. 2098

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 4) Regulations 1996

Made - - - - *12th August 1996*
Laid before the House of
Commons - - - - *12th August 1996*
Coming into force - - *2nd September 1996*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by paragraphs 5(4) and (9) of Schedule 11 to the Value Added Tax Act 1994⁽¹⁾ 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 (Amendment) (No. 4) Regulations 1996 and shall come into force on 2nd September 1996.

2. The Value Added Tax Regulations 1995⁽²⁾ (“the Regulations”) shall be amended in accordance with the following regulations.

3. The following regulation shall be inserted in PART XXV of the Regulations before regulation 212:

“**A212.** In this Part—

“Job Band” followed by a number between “1” and “12” means the band for the purposes of pay and grading in which the job an officer performs is ranked in the system applicable to Customs and Excise.”

4. In regulations 212(1) and 213(a) and (b) for the words “Higher Executive Officer” there shall be substituted “Job Band 7”.

(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.
(2) S.I.1995/2518; to which there are amendments not relevant to these regulations.

Status: This is the original version (as it was originally made).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

New King's Beam House 22 Upper Ground London

12th August 1996

E. Woods
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend PART XXV of the Regulations with effect from 2nd September 1996.

Regulation 3 inserts a new regulation A212 by which “Job Band” is defined for the purposes of PART XXV of the Regulations by reference to the rank given to an officer’s job in the pay and grading system of Customs and Excise.

Regulation 4 amends regulations 212(1) and 213(a) and (b). As a consequence the minimum rank of officer by whom the powers described in regulations 212(1) and 213(a) and (b) may be exercised is an officer of a rank not below that of Job Band 7.