
STATUTORY INSTRUMENTS

1996 No. 210

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 1996

<i>Made</i>	- - - - -	<i>6th February 1996</i>
<i>Laid before the House of Commons</i>	- - -	<i>6th February 1996</i>
<i>Coming into force</i>		<i>1st March 1996</i>

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 1996

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax Regulations 1995 shall be amended in...
3. In regulation 21 the definitions of “contract work” and “processing...”
4. In paragraphs (1) and (1)(c) of regulation 22 for “(3),...”
5. In sub-paragraph (e) of paragraph (3) of regulation 22 the...
6. Paragraph (4) of regulation 22 shall be omitted.
7. In paragraph (a) of regulation 23 for “(3), (4) and...”
8. For paragraph (4) of regulation 117 there shall be substituted...
9. Paragraphs (5) and (6) of regulation 117 shall be omitted....

Signature

Explanatory Note