
STATUTORY INSTRUMENTS

1997 No. 1086

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 1997

<i>Made</i> - - - -	<i>25th March 1997</i>
<i>Laid before the House of Commons</i> - -	<i>26th March 1997</i>
<i>Coming into force</i>	<i>1st May 1997</i>

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 1997

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax Regulations 1995 shall be amended in...
3. Regulation 6(3) shall be amended as follows—
4. In regulation 29— (a) in paragraph (1) for the words...
5. In regulation 34— (a) at the beginning of paragraph (1)...
6. In regulation 38— (a) at the beginning of paragraph (1)...
7. In regulation 111— (a) for paragraph (2) there shall be...
8. In regulation 115— (a) at the beginning of each of...
9. Part XVIII (Regulations 156 to 164) shall be omitted.
10. After regulation 165 there shall be inserted the following regulation—...
11. In regulation 166(1), after the words “on his return”, there...
12. After regulation 166 there shall be inserted the following regulation—...
13. Regulation 168(2) shall be amended as follows—
14. Regulation 172 shall be amended as follows—
15. After regulation 172 there shall be inserted the following regulations—...
16. Immediately after Part XIX there shall be inserted the following—...
Signature
Explanatory Note