
STATUTORY INSTRUMENTS

1995 No. 1878

The Local Government (Transitional Provisions) (Scotland) Order 1995

Transitional provision— VAT

4. In relation to the period prior to 1st April 1996, section 33 of the Value Added Tax Act 1994⁽¹⁾ shall apply to a new local authority as it applies to a local authority within the meaning of section 96(4) of that Act.

⁽¹⁾ 1994 c. 23.