
STATUTORY INSTRUMENTS

1995 No. 3147

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 1995

<i>Made</i>	- - - - -	<i>6th December 1995</i>
<i>Laid before the House of Commons</i>	- -	<i>6th December 1995</i>
<i>Coming into force</i>		<i>1st January 1996</i>

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 1995

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax Regulations 1995 shall be amended in...
3. After paragraph (5) of regulation 14 there shall be inserted—...
4. In regulation 101(5) for “42(2)” there shall be substituted “41(2)”....
5. In regulation 116(3)— (a) in sub-paragraph (a) for “(8)” there...
6. In regulation 131 for the words “within 3 months from...

Signature

Explanatory Note