
STATUTORY INSTRUMENTS

1995 No. 3147

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 1995

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

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 26(1), (3) and 30(8) of, and paragraph 2(1) 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) 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.