
STATUTORY INSTRUMENTS

1996 No. 1250

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 3) Regulations 1996

Made - - - - 9th May 1996

Laid before the House of

Commons - - - - 10th May 1996

Coming into force in accordance with regulation 1

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 18B(1)(d), 18B(2)(d), 18C(1)(c), 18C(1)(e), 18D(3), 18F(7), 18F(8), 26(1), 46(4) and 58 of and paragraphs 2(1), 2(2), 2(2A), 2(10)(a) and 6(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; sections 18B, 18C, 18D and 18F were inserted by section 26 of and Schedule 3 to the Finance Act 1996 c. 8; paragraph 2(2A) of Schedule 11 was inserted by sections 38(1) and 38(2) of the Finance Act 1996; section 96(1) defines “the Commissioners” as the Commissioners of Customs and Excise and “regulations” as regulations made by the Commissioners under the Act.