
STATUTORY INSTRUMENTS

1996 No. 1250

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

1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) (No. 3) Regulations 1996 and, subject to paragraph (2) below, shall come into force on 1st June 1996.

(2) Where—

- (a) 28th April 1996 falls within the prescribed accounting period of a taxable person, and
- (b) that prescribed accounting period ends on or after 1st June 1996, the amendments made by regulations 10 and 14 below shall not, in relation to that taxable person, have effect until the day after the end of that prescribed accounting period.