STATUTORY INSTRUMENTS

## 1996 No. 2960

## VALUE ADDED TAX

The Value Added Tax (Amendment) (No.5) Regulations 1996

Made - - - -Laid before the House of Commons - -

*Coming into force* 

26th November 1996 26th November 1996 17th December 1996

## THE VALUE ADDED TAX (AMENDMENT) (NO.5) REGULATIONS 1996

- 1. These Regulations may be cited as the Value Added Tax...
- Regulation 172 of the Value Added Tax Regulations 1995 shall... Signature Explanatory Note