Status:	This is the	original ve	ersion (a	is it was c	originally made).	This
item of	legislation	is currentl	v onlv a	vailahle i	in its original for	mat.

STATUTORY INSTRUMENTS

1997 No. 1525

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 2) Regulations 1997

Made - - - - 30th June 1997
Laid before the House of
Commons - - 30th June 1997
Coming into force 1st July 1997

THE VALUE ADDED TAX (AMENDMENT) (NO. 2) REGULATIONS 1997

- 1. These Regulations may be cited as the Value Added Tax...
- 2. The Value Added Tax Regulations 1995 shall be amended in...
- 3. In regulation 90 after paragraph (3) there shall be added...
- 4. After regulation 90 there shall be inserted the following regulations—...
- 5. In regulation 94 for the words "Where under this Part"... Signature Explanatory Note