
STATUTORY INSTRUMENTS

1997 No. 1614

VALUE ADDED TAX

The Value Added Tax (Amendment) (No.3) Regulations 1997

<i>Made - - - -</i>	<i>2nd July 1997</i>
<i>Laid before the House of Commons - -</i>	<i>2nd July 1997</i>
<i>Coming into force</i>	<i>3rd July 1997</i>

**THE VALUE ADDED TAX (AMENDMENT)
(NO.3) REGULATIONS 1997**

1. These Regulations may be cited as the Value Added Tax...
 2. The Value Added Tax Regulations 1995 shall be amended as...
 3. For regulation 58 there shall be substituted— (1) Without prejudice to paragraph (4) below, a taxable person...
 4. In regulation 59 after the words “by publishing a fresh...
 5. For regulation 60 there shall be substituted— (1) Without prejudice to regulation 64 below, a person shall...
 6. For regulation 61 there shall be substituted— A person who ceases to operate the scheme either of...
 7. For regulation 62 there shall be substituted— Where a person operating the scheme becomes insolvent he shall...
 8. In regulation 63— (a) for paragraph (1) there shall be...
 9. For regulation 64 there shall be substituted— (1) A person shall not be entitled to continue to...
 10. Regulation 113 shall be amended as follows—
 11. Regulation 114 shall be amended as follows—
 12. Regulation 115 shall be amended as follows—
 13. Regulation 116 shall be amended as follows—
- Signature
Explanatory Note