Status:	This is th	e original	version	(as it was	originally m	ade). This
item of	legislatio	n is currei	ntly only	available	in its origina	al format.

STATUTORY INSTRUMENTS

1997 No. 2887

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 5) Regulations 1997

Made - - - - 9th December 1997 Laid before the House of Commons - - 9th December 1997

Coming into force 1st January 1998

THE VALUE ADDED TAX (AMENDMENT) (NO. 5) 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. In regulation 89 after the word "contract" there shall be...
- 4. In regulation 90(1) after the words "where services" there shall...
- For regulation 93 there shall be substituted— (1) Where services, or services together with goods, are supplied...
 Signature

Explanatory Note