
STATUTORY INSTRUMENTS

1997 No. 2887

VALUE ADDED TAX

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

<i>Made</i>	- - - -	<i>9th December 1997</i>
<i>Laid before the House of Commons</i>	- -	<i>9th December 1997</i>
<i>Coming into force</i>		<i>1st January 1998</i>

**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...
5. For regulation 93 there shall be substituted— (1) Where services, or services together with goods, are supplied...

Signature

Explanatory Note