
STATUTORY INSTRUMENTS

1999 No. 3114

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 4) Regulations 1999

	<i>22nd November</i>
<i>Made - - - -</i>	<i>1999</i>
<i>Laid before the House of</i>	<i>22nd November</i>
<i>Commons - -</i>	<i>1999</i>
<i>Coming into force</i>	<i>1st January 2000</i>

**THE VALUE ADDED TAX (AMENDMENT)
(NO. 4) REGULATIONS 1999**

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 24 after the definition of “insolvent person” there...
4. After regulation 31 there shall be inserted— (1) This regulation applies where a person—
5. After regulation 33 there shall be inserted: A person making supplies of a description falling within article...
6. For regulation 99(1)(a) there shall be substituted— “exempt input tax”...
7. In regulation 103(1)(b) after “the Act,” there shall be inserted...
8. After regulation 103 there shall be inserted— (1) This regulation applies to a taxable person who makes...
9. (1) For regulation 110 there shall be substituted— (1) Subject to paragraph (2) below, in this regulation, in...
10. In regulation 112(1), after “in that Part” there shall be...
Signature
Explanatory Note