

---

STATUTORY INSTRUMENTS

---

**1999 No. 599**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 2) Regulations 1999**

*Made - - - - - 9th March 1999*  
*Laid before the House of*  
*Commons - - - - - 9th March 1999*  
*Coming into force in accordance with regulation 1*

**THE VALUE ADDED TAX (AMENDMENT)  
(NO. 2) REGULATIONS 1999**

1. (1) These Regulations may be cited as the Value Added...
  2. The Value Added Tax Regulations 1995 shall be amended as...
  3. After regulation 94 there shall be inserted— In this Part a reference to receipt of payment (however...
  4. Regulation 105 shall be omitted.
  5. In each of paragraphs (1) and (2) of regulation 107,...
  6. In regulation 115— (a) in each of paragraphs (1) and...
- Signature  
Explanatory Note