STATUTORY INSTRUMENTS

2001 No. 759

VALUE ADDED TAX

The Value Added Tax (Electronic Communications) (Incentives) Regulations 2001

Made - - - 7th March 2001 Laid before the House of

Commons - - 8th March 2001
Coming into force 1st April 2001

THE VALUE ADDED TAX (ELECTRONIC COMMUNICATIONS) (INCENTIVES) REGULATIONS 2001

- 1. Citation and commencement
- 2. Interpretation
- 3. Incentive for making a VAT return by way of an electronic return system
- 4. Withdrawal of an incentive payment and recovery
- 5. Appeals
- 6. Directions

Signature

Explanatory Note