
STATUTORY INSTRUMENTS

2006 No. 587

The Value Added Tax (Amendment) Regulations 2006

Citation and commencement

- 1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) Regulations 2006.
- (2) They come into force for the purposes of regulations 2 and 3 on 1st April 2006.
- (3) They come into force for the purposes of regulations 4 and 5 on 6th April 2006.
- (4) Regulation 4 applies to any reimportation of goods occurring once it is in force.
- (5) They amend the Value Added Tax Regulations 1995⁽¹⁾ as follows.

(1) S.I. 1995/2518; relevant amending instruments are S.I. 1996/542, 2000/634, 2001/630, 2001/677, 2002/1142, 2003/1069, 2003/2318, 2004/767.