STATUTORY INSTRUMENTS

1977 No. 205

VALUE ADDED TAX

The Value Added Tax (General) (Amendment) Regulations 1977

Made - - - -	10*th February* 1977
Laid before the House of Commons - -	18*th February* 1977
Coming into Operation	14*th March* 1977

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 30(1) of the Finance Act 1972(**a**) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations 1977 and shall come into operation on 14th March 1977.

2. The Interpretation Act 1889(**b**) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

3. Regulation 53 of the Value Added Tax (General) Regulations 1975(**c**) as amended (**d**) shall be deleted and there shall be substituted therefor the following:—

"53. Save as the Commissioners may otherwise direct or allow:—

(*a*) any person furnishing a return of tax required by these Regulations shall account therein for all his output tax and all tax for which he is accountable by virtue of Part VI of these Regulations in respect of the period to which the return relates;

(*b*) any person required to furnish a return of tax in accordance with these Regulations shall pay to the Controller such amount of tax as is payable by him in respect of the period to which the return relates not later than the last day on which he is required by these Regulations to make that return.".

C. Freedman,
Commissioner of Customs and Excise.

10th February 1977.
King's Beam House,
Mark Lane,
London EC3R 7HE.

(**a**) 1972 c. 41.
(**b**) 1889 c. 63.
(**c**) S.I. 1975/2204 (1975 III, p. 8276).
(**d**) S.I. 1976/1234 (1976 II, p. 3502).

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend the Value Added Tax (General) Regulations 1975 (as amended) which required payment of value added tax shown on a return to be made at the same time as the return was furnished. These Regulations require instead that payment shall normally be made not later than the date by which the return is due and they also require that the tax shall normally be paid to the Controller of the Value Added Tax Central Unit.

SI 1977/205
ISBN 0-11-070205-0

