STATUTORY INSTRUMENTS

1979 No. 1614

VALUE ADDED TAX

The Value Added Tax (General) (Amendment) Regulations 1979

Made - - - -	*6th December* 1979
Laid before the House of Commons - -	*11th December* 1979
Coming into Operation	*1st January* 1980

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 16(2) 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 1979 and shall come into operation on 1st January 1980.

2. Regulation 30(9)(*b*) of the Value Added Tax (General) Regulations 1977(**b**) shall be varied by deleting therefrom the word "tons" and substituting therefor the word "tonnes".

H. Scholes,

6th December 1979.

Commissioner of Customs and Excise.

King's Beam House,
Mark Lane,
London, EC3R 7HE.

(**a**) 1972 c. 41.
(**b**) S.I. 1977/1759, to which there are amendments not relevant to these Regulations.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

Regulation 2 converts to a convenient metric equivalent the weight limit applied to determine whether a motor car shall be entitled to relief given in Regulation 40 of the Value Added Tax (General) Regulations 1977 which permits tax-free re-importation of cars that have previously borne tax in the United Kingdom. In effect it reduces the present limit by 107 pounds.

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