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STATUTORY INSTRUMENTS

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**2003 No. 1114**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 3) Regulations 2003**

<i>Made</i>	- - - -	<i>15th April 2003</i>
<i>Laid before the House of Commons</i>	- - - -	<i>15th April 2003</i>
<i>Coming into force</i>	- -	<i>16th April 2003</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 24(6)(a) of the Value Added Tax Act 1994<sup>(1)</sup> 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 (Amendment) (No. 3) Regulations 2003 and shall come into force on 16th April 2003.
2. The Value Added Tax Regulations 1995<sup>(2)</sup> are amended as follows.
3. In regulation 29(2) for “, instead of the document or invoice (as the case may require) specified in sub-paragraph (a), (b), (c), (d), (e) or (f) above,” substitute “or provide” and after “such other” delete “documentary”.

New King's Beam House, 22 Upper Ground,  
London SE1 9PJ  
15th April 2003

*T. D. Byrne*  
Commissioner of Customs and Excise

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(1) 1994 c. 23; section 96(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners under the Act. Section 24(6)(a) was amended by a resolution passed by the House of Commons on 14th April 2003 under the Provisional Collection of Taxes Act 1968 (c. 2), section 1. This resolution has statutory effect but will cease to have effect on 16th August 2003 unless re-enacted in the Finance Act 2003. Relevant amendments were made to section 1 of the Provisional Collection of Taxes Act by section 60 of the Finance Act 1968 (c. 44), section 50 of and paragraph 1 of Schedule 9 to, the Value Added Tax Act 1983 (c. 55), section 205 of the Finance Act 1993 (c. 34) and section 50 of the Finance (No. 2) Act 1997 (c. 58).

(2) S.I. 1995/2518; relevant amending instrument is S.I. 1997/1086.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 16th April 2003, further amend the Value Added Tax Regulations 1995 (S.I.1995/2518) (“the principal Regulations”).

Regulation 3 amends regulation 29(2) of the principal Regulations to clarify that there is no right to deduct input tax without a valid invoice unless the Commissioners direct that other evidence of the charge to VAT can support the claim. Such evidence is no longer confined to that contained in documents.