Status:	This is th	e original	version	(as it was	originally m	ade). This
item of	legislatio	n is currei	ntly only	available	in its origina	al format.

## STATUTORY INSTRUMENTS

## 2003 No. 1485

## **VALUE ADDED TAX**

The Value Added Tax (Amendment) (No. 4) Regulations 2003

*Made - - - 6th June 2003* 

Laid before the House of

Commons - - 9th June 2003

Coming into force 1st July 2003

## THE VALUE ADDED TAX (AMENDMENT) (NO. 4) REGULATIONS 2003

- 1. (1) These Regulations may be cited as the Value Added...
- 2. Amend the Value Added Tax Regulations 1995 as follows.
- 3. In regulation 15 (change of rate, credit notes)—
- 4. In regulation 24 (interpretation of Part V accounting, payment...
- 5. In regulation 117 (interpretation of Part XVI importations, exportations...
- Omit regulations 129(2) (supplies to overseas persons crew), 130...
  Signature
  Explanatory Note