
STATUTORY INSTRUMENTS

2002 No. 1142

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 2) Regulations 2002

<i>Made</i>	- - - -	<i>24th April 2002</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>24th April 2002</i>
<i>Coming into force</i>	- -	<i>25th April 2002</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 25(1) and 26B of, and paragraph 2(1) and (11) of Schedule 11 to, the Value Added Tax Act 1994⁽¹⁾, and of all other powers enabling them in that behalf, hereby make the following regulations:

(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 26B was added by a resolution passed by the House of Commons on 23rd April 2002 under the Provisional Collection of Taxes Act 1968 (c. 2), section 1. This resolution has statutory effect but will cease to have effect on 23rd August 2002 unless re-enacted in the Finance Act 2002. Relevant amendments were made to section 1 of the Provisional Collection of Taxes Act 1968 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.