
STATUTORY INSTRUMENTS

2003 No. 1485

VALUE ADDED TAX

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

<i>Made</i>	- - - -	<i>6th June 2003</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>9th June 2003</i>
<i>Coming into force</i>	- -	<i>1st July 2003</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 30(8) and 88(5) of, and paragraph 2(1), (2), (10) and (11) of Schedule 11 to, the Value Added Tax Act 1994⁽¹⁾, 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 88 was amended by paragraph 4 of Schedule 31 to the Finance Act 2001 c. 9.