
STATUTORY INSTRUMENTS

2003 No. 2318

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 5) Regulations 2003

Made - - - - 9th September 2003

Laid before the House of

Commons - - - - 9th September 2003

Coming into force in accordance with regulation 1

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 6(14) and 16(1) of 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.