
Status: This version of this Instrument contains provisions that are prospective.
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Mutual Assistance Provisions Order 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

STATUTORY INSTRUMENTS

2003 No. 3092

The Mutual Assistance Provisions Order 2003

PROSPECTIVE

2. In section 48(1B) of the Value Added Tax Act 1994, for paragraph (c) substitute—
- “(c) Council Regulation (EC) No. 1798/2003 of 7th October 2003 (on administrative cooperation in the field of value added tax).”.

Commencement Information

- II** Art. 2 in force at 1.1.2004, see [art. 1](#)

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Changes and effects yet to be applied to :

- art. 2 coming into force by [S.I. 2003/3092 art. 1](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- Order revoked by [S.I. 2023/1143 Sch. 2 Pt. 1](#)