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STATUTORY INSTRUMENTS

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**2003 No. 3220**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 6) Regulations 2003**

*Made - - - - 9th December 2003*  
*Laid before the House of*  
*Commons - - - - 10th December 2003*

*Coming into force*

*for the purposes of Part 5 11th December 2003*

*for all other purposes 1st January 2004*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 6(14), 12(1)(b), 26(1), (3) and (4), 26B and 36(5)(e) and (f) and (7) of, and paragraphs 2(1), 2A(1), 2A(2), 2A(3), 2A(4), 2A(5), 2A(6), 2A(7), 2B(2), 2B(4), 2B(5), 2(11), 3(1), 3(3) and 6(1) of Schedule 11 to, the Value Added Tax Act 1994(1), hereby make the following regulations:

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(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 section 23 of the Finance Act 2002 (c. 23). Section 36(5)(e) was amended by section 15(2) of the Finance Act 1999 (c. 16). Section 24 of the Finance Act 2002, which amends Schedule 11 to the Act, was brought into force on 1st December 2003, the day appointed by S.I.2003/3043 (C. 114). Paragraph 2(1) of Schedule 11 was thus amended, paragraphs 2A and 2B inserted and paragraph 3 substituted.