
STATUTORY INSTRUMENTS

2004 No. 3140

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 4) Regulations 2004

Made - - - - 30th November 2004

Laid before the House of

Commons - - - - 2nd December 2004

Coming into force in accordance with regulation 2

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 9A(4), 26(1), (3) and (4), 39 and 88(3) of the Value Added Tax Act 1994⁽¹⁾ hereby make the following regulations:

(1) 1994 c. 23; section 3(1) defines “taxable person” and section 96(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise, “regulations” as meaning regulations made by the Commissioners under the Act and “another member State” as meaning any member State other than the United Kingdom; section 9A was inserted by section 21 of the Finance Act 2004 (c. 12) and has effect in relation to supplies made on or after 1st January 2005.