
STATUTORY INSTRUMENTS

2005 No. 2231

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 2) Regulations 2005

Made - - - - *9th August 2005*
Laid before the House of
Commons - - - - *10th August 2005*
Coming into force - - *1st September 2005*

The Commissioners for Her Majesty's Revenue and Customs⁽¹⁾, in exercise of the powers conferred on them by sections 18(1A), 80(6) and 80A(1) and (3) to (7) of the Value Added Tax Act 1994⁽²⁾, hereby make the following regulations:

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- (1) The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (2) 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 18(1A) was inserted by section 1 of the Finance (No. 2) Act 2005 (c. 22). Section 80 was amended by sections 46 and 47 of the Finance Act 1997 (c. 16) and by section 3 of the Finance (No. 2) Act 2005 (c. 22). Section 80A was inserted by section 46(2) of the Finance Act 1997 (c. 16) and was amended by section 4 of the Finance (No. 2) Act 2005 (c. 22).