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STATUTORY INSTRUMENTS

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**2005 No. 3290**

**VALUE ADDED TAX**

**The Value Added Tax (Input Tax) (Reimbursement  
by Employers of Employees' Business  
Use of Road Fuel) Regulations 2005**

*Made* - - - - 30th November 2005  
*Laid before the House of  
Commons* - - - - 30th November 2005  
*Coming into force* - - 1st January 2006

The Commissioners for Her Majesty's Revenue and Customs make the following regulations in exercise of the powers conferred on them by section 24(6)(a) of the Value Added Tax Act 1994(1):

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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 that Act. 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 Her Majesty's 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.