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STATUTORY INSTRUMENTS

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**2006 No. 3292**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 3) Regulations 2006**

*Made* - - - - *11th December 2006*  
*Laid before the House of*  
*Commons* - - - - *11th December 2006*  
*Coming into force* - - *1st January 2007*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 14(3), 16(1), 25(6), 93(1) and 93(2) of, and paragraphs 2(3) and 2A(2) of Schedule 11 to, the Value Added Tax Act 1994<sup>(1)</sup>:

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(1) 1994 c. 23; section 96(1) defines "the Commissioners" as meaning the Commissioners of Customs and Excise, "prescribed" as meaning prescribed by regulations and "regulations" as meaning regulations made by the Commissioners under the Act. Section 24 of the Finance Act 2002 (c. 23), which inserted paragraph 2A of Schedule 11, was brought into force on 1st December 2003, the day appointed by S.I. 2003/3043 (C. 114). The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005. 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.