
STATUTORY INSTRUMENTS

2009 No. 2978

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 4) Regulations 2009

Made - - - - *9th November 2009*
Laid before the House of
Commons - - - - *10th November 2009*
Coming into force - - *1st December 2009*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 25(1) and 58B of, and paragraph 2(1) and (11) of Schedule 11 to, the Value Added Tax Act 1994(1); sections 132 and 133 of the Finance Act 1999(2); section 135 of the Finance Act 2002(3); section 204 of the Finance Act 2003(4) and section 95(1) of the Finance Act 2007(5).

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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 58B was inserted by section 95(8) of the Finance Act 2007 (c. 11) with effect from 19 July 2007; paragraph 2(1) of Schedule 11 was amended by sections 24(1) (b), (5) and 141 of, and Schedule 40 Part 2(2) to, the Finance Act 2002 (c. 23) with effect from 1 December 2003 by virtue of S.I. 2003/3043. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 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) 1999 c. 16; section 132 was amended by section 406 of, and paragraph 156 of Schedule 17 to, the Communications Act 2003 (c. 21). Section 50 of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides that a reference in an enactment to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (3) 2002 c. 23; section 135 was amended by section 50 of, and paragraphs 94 and 95 of Schedule 4 to, the Commissioners for Revenue and Customs Act 2005 (c. 11) with effect from 18 April 2005 by virtue of S.I. 2005/1126 and by section 93 of the Finance Act 2007 (c. 11) with effect from 19 July 2007.
- (4) 2003 c. 14; section 204 was amended by sections 94 and 95 of the Finance Act 2007 (c. 11) with effect from 19 July 2007.
- (5) 2007 c. 11.