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STATUTORY INSTRUMENTS

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**2009 No. 820**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 2) Regulations 2009**

*Made - - - - 31st March 2009*  
*Laid before the House of*  
*Commons - - - - 31st March 2009*  
*Coming into force in accordance with regulation 1*

The Commissioners for Her Majesty's Revenue and Customs<sup>(1)</sup> make the following Regulations in exercise of the powers conferred by section 26(1), (3) and (4) of the Value Added Tax Act 1994<sup>(2)</sup>:

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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.