
STATUTORY INSTRUMENTS

2012 No. 2951

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 3) Regulations 2012

Made - - - - 26th November 2012
Laid before the House of
Commons - - - - 27th November 2012
Coming into force - - 1st January 2013

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 6(14) and 12(3) of, and paragraphs (2A), (2B), (3) and (6) of Schedule 11 to, the Value Added Tax Act 1994⁽¹⁾.

(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; paragraphs 2A and 2B of Schedule 11 were inserted by section 24(2) of Finance Act 2002 (c. 23); paragraph 3 of Schedule 11 was substituted by section 24(3) of Finance Act 2002; paragraph 6 of Schedule 11 was amended by paragraphs 4 and 5 of Schedule 37 to the Finance Act 2008 (c. 9). 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.