
STATUTORY INSTRUMENTS

2014 No. 2430

VALUE ADDED TAX

The Value Added Tax (Amendment) (No.3) Regulations 2014

Made - - - - 10th September 2014

Laid before the House of

Commons - - - - 10th September 2014

Coming into force in accordance with regulation 1

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 36(5)(a), (c), (f) and (7)(b), 39(1) and (3), 80(6) and 80A(1) and (3) to (7) of, paragraphs 4(5)(a) and (b), 7(3), 12(4), 16C(4)(a) and (b), 16J(1), 16K(5)(a) and (b) and 16L of Schedule 3B to, and paragraphs 5(5)(a) and (b), 6(2), 10(3)(b), 17(4), 19, 23(4)(a) and (b), 30(1), 31(5)(a) and (b) and 32 of Schedule 3BA to, the Value Added Tax Act 1994⁽¹⁾:

(1) [1994 c.23](#). Section 96(1) of the Act defines “the Commissioners” to mean “the Commissioners of Customs and Excise” and “regulations” as meaning regulations made by the Commissioners under the Act. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(1) 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. Section 36(5) was amended by section 23 of the Finance Act [1998 \(c.36\)](#), section 15 of the Finance Act [1999 \(c.16\)](#) and section 22(2) and (3) of the Finance Act [2002 \(c.23\)](#). Section 39 was amended by section 77 of the Finance Act [2009 \(c.10\)](#) and section 204 of the Finance Act [2012 \(c.14\)](#). Section 80A was inserted by section 46(2) of the Finance Act [2007 \(c.11\)](#) and was amended by section 4 of the Finance (No 2) Act [2005 \(c. 22\)](#). Schedule 3B was inserted by section 23 of and paragraph 1 and 4 of Schedule 2 to the Finance Act [2003 \(c.14\)](#) and was amended by section 103 of and paragraphs 3 to 10 of Schedule 22 to the Finance Act [2014 \(c. 26\)](#). Schedule 3BA was inserted by section 103 of and paragraph 1 of Schedule 22 to the Finance Act 2014.