
STATUTORY INSTRUMENTS

2014 No. 548

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2014

<i>Made</i>	- - - -	<i>10th March 2014</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>10th March 2014</i>
<i>Coming into force</i>	- -	<i>1st April 2014</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sub-paragraphs (4) to (5B), (10)(b) and (11) of paragraph 2 of Schedule 11 to the Value Added Tax Act 1994(1) and sections 132 and 133 of the Finance Act 1999(2).

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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; sub-paragraphs (5A) to (5D) of paragraph 2 of Schedule 11 were inserted by section 202 of the Finance Act 2012 (c. 14). 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 paragraph 156 of Schedule 17 to the Communications Act 2003 (c. 21).