
STATUTORY INSTRUMENTS

2004 No. 3140

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 4) Regulations 2004

Made - - - - 30th November 2004
Laid before the House of
Commons - - - 2nd December 2004
Coming into force in accordance with regulation 2

**THE VALUE ADDED TAX (AMENDMENT)
(NO. 4) REGULATIONS 2004**

PART 1

PRELIMINARY

1. These Regulations may be cited as the Value Added Tax...
2. (1) Regulations 4, 5 and 6 shall come into force...
3. The Value Added Tax Regulations 1995 are amended in accordance...

PART 2

GAS AND ELECTRICITY

4. After regulation 82 insert— Goods supplied by persons outside the...
5. In regulation 95 after “82,” insert “82A,”.
6. In regulation 175(b)(iii) after “section” insert “9A or”.

PART 3

PARTIAL EXEMPTION

7. In regulation 103, delete “(1)” and paragraphs (2) and (3)...
8. After regulation 103A insert— Attribution of input tax incurred on...
9. In regulation 99(1)(a), for “103 or 103A” substitute “103, 103A...
10. In regulation 101(1), after “102” insert “and 103B”.
11. In regulation 102(1), for “regulation 103” substitute “regulations 103, 103A...
12. In regulation 106(3), after “103A” insert “, 103B”.
13. In regulation 106A(2) and (3), for “and 103A” substitute “,...
14. (1) In regulation 110(1), before “108” insert “103B,”.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART 4

REPAYMENTS TO THIRD COUNTRY TRADERS

15. After regulation 190(1)(b) add — (c) VAT charged on a...
Signature
Explanatory Note