
STATUTORY INSTRUMENTS

2005 No. 3291

VALUE ADDED TAX

The Value Added Tax (Input Tax) (Person Supplied) Order 2005

Made - - - - - *30th November 2005*
Laid before the House of
Commons - - - - - *30th November 2005*
Coming into force - - - - - *1st January 2006*

The Treasury make the following Order in exercise of the powers conferred on them by section 24(4) of the Value Added Tax Act 1994⁽¹⁾:

1. This Order may be cited as the Value Added Tax (Input Tax) (Person Supplied) Order 2005 and comes into force on 1st January 2006.
2. The Value Added Tax (Input Tax) (Person Supplied) Order 1991⁽²⁾ is revoked.

30th November 2005

Vernon Coaker
Tom Watson
Two of the Lords Commissioners of Her
Majesty's Treasury

(1) 1994 c. 23.
(2) S.I.1991/2306.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st January 2006, revokes the Value Added Tax (Input Tax) (Person Supplied) Order 1991.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of businesses, charities or voluntary bodies.