
STATUTORY INSTRUMENTS

2011 No. 254

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2011

<i>Made</i>	- - - -	<i>8th February 2011</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>9th February 2011</i>
<i>Coming into force</i>	- -	<i>2nd March 2011</i>

The Commissioners for Her Majesty's Revenue and Customs⁽¹⁾ make the following Regulations in exercise of the powers conferred by sections 25(1) and 26(1), (3) and (4) of the Value Added Tax Act 1994⁽²⁾.

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- (1) 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) 1994 c. 23; section 26(4) was amended by paragraph 2 of Schedule 8 to the Finance (No. 3) Act 2010 (c. 33) with effect from 16th December 2010 and 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.