

2013 No. 3211

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 3) Regulations 2013

Made - - - - *19th December 2013*

Laid before the House of Commons *20th December 2013*

Coming into force - - *1st January 2014*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the power conferred by section 93(1) of the Value Added Tax Act 1994(a).

Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Amendment) (No. 3) Regulations 2013 and come into force on 1st January 2014.

Amendment of the Value Added Tax Regulations 1995

2. The Value Added Tax Regulations 1995(b) are amended as follows.

3. For regulation 137(b) substitute—

“(b) Guadeloupe, French Guiana, Martinique, Mayotte, Réunion and Saint-Martin (French Republic), and”.

Simon Bowles

Nick Lodge

19th December 2013

Two of the Commissioners for Her Majesty's Revenue and Customs

(a) 1994 c. 23, section 93(1) was amended by S.I. 2011/1043; 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. Section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) 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.

(b) S.I. 1995/2518, amended by S.I. 2011/1043. Other amendments have been made that are not relevant to those Regulations.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st January 2014, amend the Value Added Tax Regulations 1995 (S.I. 1995/2518). Regulation 3 substitutes a new regulation 137(b) adding the territories of Mayotte and Saint-Martin and removing the territory of St. Pierre and Miquelon from those treated as excluded from the territory of the member States and the European Union for the purpose of the Value Added Tax Act 1994 (c. 23). This reflects amendments made, with effect from 1st January 2014, to Article 6(1) of Council Directive 2006/112/EC(a) by European legislation.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

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(a) OJ No L 347, 11.12.06, p1.

£4.00

UK2013121915 12/2013 19585

<http://www.legislation.gov.uk/id/uksi/2013/3211>

ISBN 978-0-11-110784-3



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