
STATUTORY INSTRUMENTS

2003 No. 3220

The Value Added Tax (Amendment) (No. 6) Regulations 2003

PART 1

PRELIMINARY

Citation and commencement

1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) (No. 6) Regulations 2003 and come into force—

- (a) for the purposes of Part 5 (bad debt relief) on 11th December 2003, and
- (b) for all other purposes on 1st January 2004.

(2) Part 4 (partial exemption) has effect in relation to input tax incurred by a taxable person on goods imported or acquired by, or goods or services supplied to, him on or after 1st January 2004.

Amendment

2. The Value Added Tax Regulations 1995⁽¹⁾ are amended in accordance with the following Parts.

⁽¹⁾ S.I.1995/2518; relevant amending instruments are S.I. 1995/3147, S.I. 1996/1250, S.I. 1997/2887, S.I.1998/765, S.I. 2002/2918, S.I. 2003/1069 and S.I. 2003/2318 (invoicing), S.I. 2002/1142 and S.I. 2003/1069 (flat-rate scheme for small businesses), S.I. 1996/1250 (partial exemption), and S.I. 1999/3029 and S.I. 2002/3027 (bad debt relief).