
STATUTORY INSTRUMENTS

2002 No. 3027

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 4) Regulations 2002

Made - - - - 6th December 2002
Laid before the House of
Commons - - - 9th December 2002
Coming into force 1st January 2003

**THE VALUE ADDED TAX (AMENDMENT)
(NO. 4) REGULATIONS 2002**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax Regulations 1995 are amended as follows...
3. After “taxable person” in regulation 166A insert “, and the...
4. At the beginning of regulation 170(1) omit “Where” and insert...
5. After regulation 170 insert the following regulation— Attribution of payments...
6. In regulation 171— (a) in sub-paragraph (1)(b)(ii) for “regulation 170”...
7. Immediately before regulation 172C insert the following— Application This Part applies where the relevant supply was made before...
8. Immediately after Part XIXA insert the following— PART XIXB REPAYMENT...

Signature

Explanatory Note