
STATUTORY INSTRUMENTS

2003 No. 1069

The Value Added Tax (Amendment) (No. 2) Regulations 2003

Citation and commencement

1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) (No. 2) Regulations 2003 and come into force on 10th April 2003.

(2) Regulations 5 and 6 have effect on 1st May 2003.

(3) Regulations 8 and 9 have effect in relation to grants or assignments made on or after 10th April 2003.