
STATUTORY INSTRUMENTS

2003 No. 1485

The Value Added Tax (Amendment) (No. 4) Regulations 2003

1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) (No. 4) Regulations 2003 and come into force on 1st July 2003.

(2) Regulations 5 and 6 have effect in relation to supplies made on or after 1st July 2003.