
STATUTORY INSTRUMENTS

2003 No. 2318

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 5) Regulations 2003

Made - - - - 9th September 2003

Laid before the House of

Commons - - 9th September 2003

Coming into force in accordance with regulation 1

THE VALUE ADDED TAX (AMENDMENT)
(NO. 5) REGULATIONS 2003

1. (1) These Regulations may be cited as the Value Added...
 2. The Value Added Tax Regulations 1995 are amended as follows...
 3. Continuous supplies
 4. In regulation 95, after “86(1) to (4)” delete “and” and...
 5. Importations
 6. After regulation 121 insert— (1) The application of the Customs Duties (Deferred Payment) Regulations...
- Signature
Explanatory Note