Status:	This is the	original ve	ersion (as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

STATUTORY INSTRUMENTS

2003 No. 2318

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

- 1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) (No. 5) Regulations 2003 and, subject to paragraph (2) below, come into force on 1st October 2003.
- (2) Regulations 3 and 4 come into force on 1st October 2003 in relation to supplies of goods or services the benefit of which was received after the coming into force of these Regulations.