
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.