
STATUTORY INSTRUMENTS

2003 No. 3092

**INSURANCE PREMIUM TAX
VALUE ADDED TAX**

The Mutual Assistance Provisions Order 2003

<i>Made</i>	- - - -	<i>1st December 2003</i>
<i>Laid before the House of Commons</i>	- -	<i>1st December 2003</i>
<i>Coming into force</i>		<i>1st January 2004</i>

THE MUTUAL ASSISTANCE PROVISIONS ORDER 2003

1. This Order may be cited as the Mutual Assistance Provisions...
2. In section 48(1B) of the Value Added Tax Act 1994,...
3. In section 197(4) of the Finance Act 2003, in the...

Signature

Explanatory Note

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Mutual Assistance Provisions Order 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- art. 1 coming into force by [S.I. 2003/3092 art. 1](#)
- art. 2 coming into force by [S.I. 2003/3092 art. 1](#)
- art. 3 coming into force by [S.I. 2003/3092 art. 1](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- Order revoked by [S.I. 2023/1143 Sch. 2 Pt. 1](#)