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STATUTORY INSTRUMENTS

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**2003 No. 3220**

**The Value Added Tax (Amendment) (No. 6) Regulations 2003**

**PART 1**

**PRELIMINARY**

**Citation and commencement**

**1.—**(1) These Regulations may be cited as the Value Added Tax (Amendment) (No. 6) Regulations 2003 and come into force—

- (a) for the purposes of Part 5 (bad debt relief) on 11th December 2003, and
- (b) for all other purposes on 1st January 2004.

(2) Part 4 (partial exemption) has effect in relation to input tax incurred by a taxable person on goods imported or acquired by, or goods or services supplied to, him on or after 1st January 2004.