
STATUTORY INSTRUMENTS

2004 No. 1082

The Value Added Tax (Amendment) (No. 2) Regulations 2004

Territories to be excluded from or included in the territory of the Community and of the member States

5.—(1) Amend regulation 138 as follows.

(2) For paragraph (1) substitute—

“(1) For the purposes of the Act the territory of the Community shall be treated as excluding—

(a) Austria, Finland and Sweden (the acceding States), and

(b) the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia (the enlargement States),

in relation to goods to which this regulation applies.”.

(3) In paragraph (2) for “paragraph 4” substitute “paragraphs 4 and 5”.

(4) After paragraph (4) insert —

“(5) Paragraphs (2), (3) and (4) shall apply to enlargement States subject to the following—

(a) any reference in paragraphs (2), (3) or (4)—

(i) to “acceding” shall be read as if there were substituted “enlargement”;

(ii) to “1st January 1995” or “20th October 1995” shall be read as if there were substituted “1st May 2004”.

(b) the reference in paragraph 4(c)(i) to “1st January 1987” shall be read as if there were substituted “1st May 1996”.