
STATUTORY INSTRUMENTS

2004 No. 3140

The Value Added Tax (Amendment) (No. 4) Regulations 2004

PART 1

PRELIMINARY

1. These Regulations may be cited as the Value Added Tax (Amendment) (No. 4) Regulations 2004 and come into force in accordance with regulation 2.

2.—(1) Regulations 4, 5 and 6 shall come into force on 1st January 2005 in relation to supplies made on or after that date.

(2) Regulation 8 shall come into force on 3rd December 2004 in relation to input tax incurred by a taxable person on goods imported or acquired by, or goods and services supplied to, him on or after that date.

(3) Regulations 7, 9, 10, 11, 12, 13 and 14 shall come into force on 3rd December 2004.

(4) Regulation 15 shall come into force on 3rd December 2004 in relation to VAT charged on or after that date.

3. The Value Added Tax Regulations 1995⁽¹⁾ are amended in accordance with the following Parts.

(1) S.I.1995/2518 amended by S.I. 1996/1250, S.I. 1999/3114, S.I. 2000/794, and S.I. 2002/1074; there are other amending instruments but none is relevant.