
STATUTORY INSTRUMENTS

2006 No. 2902

VALUE ADDED TAX

The Value Added Tax (Amendment) (No.2) Regulations 2006

Made - - - - *3rd November 2006*
Laid before the House of
Commons - - - - *3rd November 2006*
Coming into force - - *1st December 2006*

The Commissioners for Her Majesty's Revenue and Customs⁽¹⁾ make the following Regulations in exercise of the power conferred by paragraph 17 of Schedule 1 to the Value Added Tax Act 1994⁽²⁾:

1. These Regulations may be cited as the Value Added Tax (Amendment) (No.2) Regulations 2006 and come into force on 1st December 2006.
2. The Value Added Tax Regulations 1995⁽³⁾ are amended as follows.
3. In Schedule 1, for form numbered 1 (application for VAT registration) substitute form numbered 1 in the Schedule to these Regulations.

3rd November 2006

Paul Gray
Steve Lamey
Two of the Commissioners for Her Majesty's
Revenue and Customs

(1) The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(2) 1994 c.23; section 96(1) defines "the Commissioners" as meaning the Commissioners of Customs and Excise and "regulations" as meaning regulations made by the Commissioners under the Act.

(3) S.I. 1995/2518; relevant amending instruments are 2000/794, S.I. 2001/3828, S.I. 2004/1675.

