
STATUTORY INSTRUMENTS

2007 No. 1599

VALUE ADDED TAX

The Value Added Tax (Amendment) (No.4) Regulations 2007

<i>Made</i>	- - - -	<i>4th June 2007</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>5th June 2007</i>
<i>Coming into force</i>	- -	<i>1st July 2007</i>

The Commissioners for Her Majesty's Revenue and Customs make the following regulations in exercise of the powers conferred by section 58 of, and paragraph 2(3B) of Schedule 11 to, the Value Added Tax Act 1994⁽¹⁾:

(1) 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. 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. Paragraph 2(3B) of Schedule 11 was substituted by article 2 of the Value Added Tax (Administration, Collection and Enforcement) Order 2007 (S.I. 2007/1421).