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STATUTORY INSTRUMENTS

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**2010 No. 3022**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 4) Regulations 2010**

*Made - - - - 20th December 2010*

*Laid before the House of*

*Commons - - - - 21st December 2010*

*Coming into force in accordance with regulation 1*

The Commissioners for Her Majesty's Revenue and Customs<sup>(1)</sup> make the following Regulations in exercise of the powers conferred by sections 6(14)<sup>(2)</sup>, 24(6), 24(6A)<sup>(3)</sup>, 25(1) and 26 of the Value Added Tax Act 1994<sup>(4)</sup>.

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- (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 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) Section 6 was amended by section 26 of, and paragraph 1 of Schedule 3 to, the Finance Act 1996 (c. 8), section 22 of the Finance Act 1998 (c. 36) and section 76 of, and paragraphs 1 and 2 of Part 1 of Schedule 36 to, the Finance Act 2009 (c. 10); there are further amendments but they are not relevant.
- (3) Section 24(6A) was inserted by paragraph 1(6) of Schedule 8 to the Finance (No. 3) Act 2010 (c. 33).
- (4) 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.