
STATUTORY INSTRUMENTS

2012 No. 33

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2012

<i>Made</i>	- - - -	<i>9th January 2012</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>10th January 2012</i>
<i>Coming into force</i>	- -	<i>1st April 2012</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 25(1) of, and paragraph 2(1) and (11) of Schedule 11 to, the Value Added Tax Act 1994⁽¹⁾; sections 132 and 133 of the Finance Act 1999⁽²⁾ and sections 135 and 136 of the Finance Act 2002⁽³⁾.

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- (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; paragraph 2(1) of Schedule 11 was amended by section 24(1)(b) and (5) of the Finance Act 2002 (c. 23). 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) 1999 c. 16; section 132 was amended by paragraph 156 of Schedule 17 to, the Communications Act 2003 (c. 21). Section 50 of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides that a reference in an enactment to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (3) 2002 c. 23; section 135 was amended by paragraphs 94 and 95 of Schedule 4 to, the Commissioners for Revenue and Customs Act 2005 (c. 11) and by section 93 of the Finance Act 2007 (c. 11).