

2003 No. 3043 (C. 114)

VALUE ADDED TAX

The Finance Act 2002, section 24, (Appointed Day) Order 2003

Made - - - - *27th November 2003*

The Treasury, in exercise of the power conferred on them by section 24(5) of the Finance Act 2002^(a), hereby make the following Order:

1. This Order may be cited as the Finance Act 2002, section 24, (Appointed Day) Order 2003.
2. The date appointed as the day on which section 24 of the Finance Act 2002 comes into force is 1st December 2003.

27th November 2003

Nick Ainger
Joan Ryan
Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force on 1st December 2003 the provisions of section 24 of the Finance Act 2002. Section 24 makes a number of amendments to the Value Added Tax Act 1994 (c. 23). In particular it inserts new powers enabling the Commissioners of Customs and Excise to make regulations in relation to VAT invoices. When these powers are exercised the regulations will implement Council Directive 2001/115/EC (OJ L 015,17.01.02).

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