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STATUTORY INSTRUMENTS

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**2010 No. 2240**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 2) Regulations 2010**

*Made* - - - - - *9th September 2010*  
*Laid before the House of*  
*Commons* - - - - - *14th September 2010*  
*Coming into force* - - - - - *1st November 2010*

The Commissioners for Her Majesty's Revenue and Customs<sup>(1)</sup>, in exercise of the powers conferred by sections 26B(1) and (9)<sup>(2)</sup> and 58 of, and paragraph 2(1)<sup>(3)</sup> and (7) of Schedule 11 to, the Value Added Tax Act 1994<sup>(4)</sup>, make the following Regulations:

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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 26B was inserted by section 23(1) of the Finance Act 2002 (c. 23).
- (3) Sub-paragraph 2(1) was amended by sections 24(1)(b)(ii) and 141 and Schedule 40, part 2(2) of the Finance Act 2002 (c. 23).
- (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.