
STATUTORY INSTRUMENTS

2011 No. 2878

The Statistics and Registration Service Act 2007 (Disclosure of Value Added Tax Information) Regulations 2011

Citation and commencement

2. In these Regulations—

“the Act” means the Statistics and Registration Service Act 2007;

“Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs appointed under section 1 of the Commissioners for Revenue and Customs Act 2005⁽¹⁾; and

“return” means a return made in accordance with the Value Added Tax (General) Regulations 1985⁽²⁾ or the Value Added Tax Regulations 1995⁽³⁾.

⁽¹⁾ 2005 c.11.

⁽²⁾ S.I. 1985/886, amended by S.I.1986/71, S.I.1987/1916, S.I.1988/2108; there are other amending instruments but none is relevant.

⁽³⁾ S.I. 1995/2518, amended by S.I.2000/258, S.I.2000/794, S.I.2004/1675, S.I.2009/2978 and S.I.2010/559; there are other amending instruments but none is relevant.