
STATUTORY INSTRUMENTS

1992 No. 3102

VALUE ADDED TAX

**The Value Added Tax (General)
(Amendment) (No. 4) Regulations 1992**

Made - - - - 8th December 1992
Laid before the House of
Commons - - 11th December 1992
Coming into force 1st January 1993

**THE VALUE ADDED TAX (GENERAL)
(AMENDMENT) (NO. 4) REGULATIONS 1992**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax (General) Regulations 1985 shall be amended...
3. In regulation 2(1)— (a) for the definition of “prescribed accounting...
4. In regulation 4— (a) for paragraphs (1) to (6) there...
5. After regulation 9 there shall be inserted the following regulation—...
6. After regulation 10 there shall be inserted the following regulations—...
7. In Part III after the heading “TAX INVOICES” there shall...
8. For regulation 12 there shall be substituted the following— (1) Save as otherwise provided in these Regulations, or as...
9. For regulation 13 there shall be substituted the following— (1) Subject to paragraph (2) below and regulation 15 and...
10. For paragraph (1) of regulation 15 there shall be substituted...
11. For regulation 16 there shall be substituted the following— Regulations 12, 13, 14 and 15 shall not apply to...
12. After regulation 18 there shall be inserted the following regulations—...
13. In regulation 20— (a) at the beginning of paragraph (1),...
14. After regulation 20 there shall be inserted the following regulation—...
15. In regulation 21— (a) at the beginning of paragraph (1),...
16. For regulation 22 there shall be substituted the following— Where any contract for the supply of goods (other than...
17. For regulation 27 there shall be substituted the following— Where under this Part of these Regulations a supply is...
18. In regulation 28, after “regulations 17”, there shall be inserted...
19. For regulation 29 there shall be substituted the following— Interpretation...
20. In regulation 30— (a) in paragraph (2)(a), after “imported” there...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

21. In regulation 32— (a) after “importations” in the first place...
22. In regulation 37— (a) in paragraph (1)(a), for “imported” there...
23. In paragraph (a) of regulation 37B, after “imported” there shall...
24. For sub-paragraph (a) of paragraph (4) of regulation 37C there...
25. In regulation 38— (a) paragraphs (2) and (4) shall be...
26. In regulation 39— (a) in sub-paragraph (vi) of paragraph (b),...
27. After regulation 39 there shall be inserted the following regulations—...
28. For regulation 40 there shall be substituted the following— Community...
29. In regulation 41— (a) after “post” there shall be inserted...
30. For regulation 42 there shall be substituted the following— (1) Subject to such conditions as the Commissioners may impose,...
31. Regulation 44 shall be omitted.
32. For regulation 45 there shall be substituted the following— Subject to such conditions as the Commissioners may impose, the...
33. For regulation 46 there shall be substituted the following— Subject to such conditions as the Commissioners may impose, the...
34. In regulation 47— (a) after “art”, in the first place...
35. In regulation 48— (a) after “goods”, in the first place...
36. In regulation 49, after “exported” there shall be inserted “to...
37. In regulation 50, after “exported” there shall be inserted “to...
38. In regulation 51— (a) in paragraph (1)(a), after “export” there...
39. For regulation 52 there shall be substituted the following— Supplies...
40. Regulation 53 shall be omitted.
41. In regulation 54— (a) for paragraph (1)(a), there shall be...
42. Regulations 55 and 55A shall be omitted.
43. In regulations 56 and 57— (a) for “the United Kingdom”,...
44. After regulation 57 there shall be inserted the following regulations—...
45. After regulation 58 there shall be inserted the following regulation—...
46. After regulation 60 there shall be inserted the following regulation—...
47. For paragraph (1A) of regulation 62 there shall be substituted...
48. After regulation 64 there shall be inserted the following regulations—...
49. In the Schedule— (a) for the forms numbered 1, 4...
Signature

SCHEDULE —

Explanatory Note