
STATUTORY INSTRUMENTS

1992 No. 3223

VALUE ADDED TAX

The Value Added Tax (International Services and Transport) Order 1992

Made - - - - 16th December 1992
Laid before the House of Commons - - - - 17th December 1992
Coming into force - - 1st January 1993

The Treasury, in exercise of the powers conferred on them by sections 16(4) and 48(6) of the Value Added Tax Act 1983(1) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (International Services and Transport) Order 1992 and shall come into force on 1st January 1993.
2. For Group 9 (international services) of Schedule 5 to the Value Added Tax Act 1983 there shall be substituted the following—

“GROUP 9

—INTERNATIONAL SERVICES

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| 1. | The supply of services of work carried out on goods which, for that purpose, have been obtained or acquired in, or imported into, any of the member States and which are intended to be, and in fact are, subsequently exported to a place outside the member States—
(a) by or on behalf of the supplier; or |
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Note: This Group does not include any services of a description specified in Group 2 or Group 5 of Schedule 6 to this Act.

Status: This is the original version (as it was originally made).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

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- (b) where the recipient of the services belongs in a place outside the member States, by or on behalf of the recipient.
2. The supply of services consisting of the making of arrangements for—
- (a) the export of any goods to a place outside the member States;
- (b) a supply of services of the description specified in item 1 of this Group; or
- (c) any supply of services which is made outside the member States.”.
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Note: This Group does not include any services of a description specified in Group 2 or Group 5 of Schedule 6 to this Act.

3. Group 10 (transport) of Schedule 5 to the Value Added Tax Act 1983 shall be varied in accordance with this article—

(a) for item 5 there shall be substituted the following—

“The transport of goods from a place within to a place outside the member States or vice versa, to the extent that those services are supplied within the United Kingdom.”;

(b) in paragraph (b) of item 10 “11” shall be deleted;

(c) item 11 shall be deleted;

(d) for item 12 there shall be substituted the following—

“The supply—

(a) of services consisting of the handling or storage of goods at or their transport to or from a place at which they are to be exported to or have been imported from a place outside the member States or of the handling or storage of such goods in connection with such transport; or

(b) to a person who receives the supply for the purpose of a business carried on by him and who belongs outside the United Kingdom, of services of a description specified in paragraph (a) of item 6, item 9 or paragraph (a) of item 10 of this Group.”.

4. Article 8 of the Value Added Tax (Transport) Order 1990(2) is hereby revoked.

Irvine Patnick
Gregory Knight

Two of the Lords Commissioners of Her Majesty’s Treasury

16th December 1992

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, with effect from 1st January 1993, substitutes new items 1 and 2 for items 1 to 11 of Group 9 of Schedule 5 to the Value Added Tax Act 1983 and amends Group 10 of Schedule 5 to that Act. The changes are a consequence of the Value Added Tax (Place of Supply of Services) Order 1992 and the amendment of Articles 15(3) and 15(14) of the EC 6th Directive [77/388/EEC](#) by the amending Directive [91/680/EEC](#).

Article 2 substitutes a new item 1 of Group 9 which provides for the zero-rating of the supply in certain circumstances of work carried out on goods for export. It also substitutes a new item 2 which provides for the zero-rating of the services of arranging for the export of goods and supplies made outside the Community.

Article 3(a) provides zero-rating for the transport of goods treated as supplied in the United Kingdom when those services are used in connection with an export from or an import into the Community.

Article 3(b) deletes the reference to item 11 in item 10(b) of Group 10.

Article 3(c) deletes item 11 of Group 10.

Article 3(d) substitutes a new item 12 of Group 10. The new item 12(a) is no longer restricted by reference to the place where the recipient belongs, but will only apply to movements of goods into and out of the Community. Item 12(b) is unchanged.

Article 4 revokes a provision of the Value Added Tax (Transport) Order 1990 which amended item 11 and which has become spent as a result of article 3(c).