
STATUTORY INSTRUMENTS

1992 No. 3098

VALUE ADDED TAX

The Value Added Tax (Repayment to Community Traders) (Amendment) Regulations 1992

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

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 23 of the Value Added Tax Act 1983(1) and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Value Added Tax (Repayment to Community Traders) (Amendment) Regulations 1992 and shall come into force on 1st January 1993.
2. The Value Added Tax (Repayment to Community Traders) Regulations 1980(2) shall be amended as follows.
3. In regulation 3, for “supplies made to him in the United Kingdom or on goods imported by him into” there shall be substituted “goods imported by him from a place outside the member States in respect of which no other relief is available or on supplies made to him in”.
4. At the beginning of sub-paragraph (ii) of regulation 4(b), there shall be inserted “goods and”.
5. In regulation 5, for “into the United Kingdom” there shall be substituted “from a place outside the member States”.
6. In regulation 8—
 - (a) in paragraph (1), after “importations” in the first place where that word occurs there shall be inserted “from a place outside the member States”; and
 - (b) in paragraph (3), after “importations” there shall be inserted “from a place outside the member States”.

(1) 1983 c. 55; section 23 was amended by paragraph 2 of Schedule 2 to the Finance Act 1987 (c. 16) and by section 14(2) of, and paragraph 24 of Schedule 3 to, the Finance (No. 2) Act 1992 (c. 48); section 48(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners.

(2) S.I. 1980/1537, amended by S.I. 1988/2217.

Status: This is the original version (as it was originally made).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

New King's Beam House,
22 Upper Ground,
London SE1 9PJ
8th December 1992

Leonard Harris
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st January 1993, amend the Value Added Tax (Repayment to Community Traders) Regulations 1980 (“the 1980 Regulations”).

Regulation 3 of the 1980 Regulations is amended to make it clear that repayment of tax under those Regulations is made only where no other relief is available.

Regulation 4 of the 1980 Regulations is amended to implement the modification of Article 17.4 of the European Economic Community Sixth Directive (No.77/388/EECOJ No. 445, 13.7.1977, p.1.) which modification enables Community traders whose taxable supplies fall to be taxed in accordance with section 32B of the Value Added Tax Act 1983 to be entitled to repayment of tax under the 1980 Regulations.

Regulations 5 and 8 of the 1980 Regulations are amended so that references in those Regulations to importations are to importations from outside the European Economic Community.