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STATUTORY INSTRUMENTS

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**1992 No. 3100**

**VALUE ADDED TAX**

**The Value Added Tax (Refunds in relation to  
New Means of Transport) Regulations 1992**

*Made* - - - - *8th December 1992*  
*Laid before the House of*  
*Commons* - - - - *14th December 1992*  
*Coming into force* - - *1st January 1993*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 20A(3) of the Value Added Tax Act 1983(1) and of all other powers enabling them in that behalf, hereby make the following Regulations:

1.—(1) These Regulations may be cited as the Value Added Tax (Refunds in relation to New Means of Transport) Regulations 1992 and shall come into force on 1st January 1993.

(2) In these Regulations—

“the Act” means the Value Added Tax Act 1983;

“claim” means a claim for refund of tax made pursuant to section 20A of the Act, and  
“claimant” shall be construed accordingly;

“first entry into service” means the time prescribed in regulations made under section 47A(4) of the Act(2).

2. A claimant shall make his claim in writing no earlier than one month and no later than fourteen days prior to making the supply of the new means of transport by virtue of which the claim arises.

3. The claim shall be made at, or sent to, any office designated by the Commissioners for the receipt of such claims.

4. The claim shall contain the following information:

(a) the name, current address and telephone number of the claimant;

(b) the place where the new means of transport is kept and the times when it may be inspected;

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(1) 1983 c. 55; section 20A(3) was inserted by the Finance (No.2) Act 1992 (c. 48), section 14(2) and Schedule 3, paragraph 22; section 48(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners.

(2) Section 47A(4) was inserted by the Finance (No.2) Act 1992 (c. 48), section 14(2) and Schedule 3, paragraph 45.

- (c) the name and address of the person who supplied the new means of transport to the claimant;
  - (d) the price paid by the claimant for the supply to him of the new means of transport excluding any tax;
  - (e) the amount of any tax paid by the claimant on the supply to him of the new means of transport;
  - (f) the amount of any tax paid by the claimant on the acquisition of the new means of transport from another member State or on its importation from a place outside the member States;
  - (g) the name and address of the proposed purchaser, the member State to which the new means of transport is to be removed and the date of the proposed purchase;
  - (h) the price to be paid by the proposed purchaser;
  - (i) a full description of the new means of transport including, in the case of motorized land vehicles, its mileage since its first entry into service and, in the case of ships and aircraft, its hours of use since its first entry into service;
  - (j) in the case of a ship, its length in metres;
  - (k) in the case of an aircraft, its take-off weight in kilograms;
  - (l) in the case of a motorized land vehicle powered by a combustion engine, its displacement or cylinder capacity in cubic centimetres, and in the case of an electrically propelled motorized land vehicle, its maximum power output in kilowatts, described to the nearest tenth of a kilowatt; and
  - (m) the amount of the refund being claimed.
5. The claim shall be accompanied by the following documents:
- (a) the invoice issued by the person who supplied the new means of transport to the claimant or such other documentary evidence of purchase as is satisfactory to the Commissioners;
  - (b) in respect of a new means of transport imported from a place outside the member States by the claimant, documentary evidence of its importation and of the tax paid thereon;
  - (c) in respect of a new means of transport acquired by the claimant from another member State, documentary evidence of the tax paid thereon.
6. The claim shall include a declaration, signed by the claimant or a person authorised by him in that behalf in writing, that all the information entered in or accompanying it is true and complete.
7. The claim shall be completed by the submission to the Commissioners of—
- (a) the sales invoice or similar document identifying the new means of transport and showing the price paid by the claimant's customer; and
  - (b) documentary evidence that the new means of transport has been removed to another member State.

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

*Leonard Harris*  
Commissioner of Customs and Excise

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These regulations implement Article 1.22 of Council Directive [91/680/EEC](#) (OJNo. L 376, 31.12.91, p.1) supplementing the common system of value added tax and amending the Sixth Council Directive [77/388/EEC](#) (OJ No. L 145, 13.6.77, p.1) so as to insert Article 28a.4.

The regulations relate to the refund by the Commissioners of Customs and Excise of value added tax incurred upon the supply, acquisition or importation of a new means of transport to a person who is not registered for value added tax purposes and who supplies that same new means of transport to a person for acquisition in another member State of the EEC.

The regulations prescribe the time limits for claiming a refund and the form and manner in which it should be made. They also prescribe the information to be contained in a claim and the documentary evidence to accompany it.