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STATUTORY INSTRUMENTS

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**1992 No. 3101**

**VALUE ADDED TAX**

**The Value Added Tax (Removal of Goods) (Accounting) 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 14(1) of, and paragraphs 2(1), 2(4) and 2(5) of Schedule 7 to, the Value Added Tax Act 1983<sup>(1)</sup> 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 (Removal of Goods) (Accounting) Regulations 1992 and shall come into force on 1st January 1993.

2. In these Regulations—

“the owner” has the same meaning as in article 2 of the Removal Order;

“the Removal Order” means the Value Added Tax (Removal of Goods) Order 1992<sup>(2)</sup>;

“value added tax account” means an account such as is referred to in regulation 4 of the Value Added Tax (Accounting and Records) Regulations 1989<sup>(3)</sup>.

3.—(1) This regulation applies where goods have been removed from a member State to a place in any other member State, and that removal falls within any of paragraphs (d), (f) or (g) of article 4 of the Removal Order.

(2) Except where paragraph (3) below applies in respect of the same prescribed accounting period, the owner shall not make any entry in the tax payable portion of that part of his value added tax account which relates to the prescribed accounting period in which he would be liable to account for any tax chargeable in respect of the removal.

(3) Where—

(a) the condition described in article 5 of the Removal Order has not been complied with; and

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(1) 1983 c. 55; section 14(1) was amended by section 11(1) of the Finance Act 1987 (c. 16) and by section 14(2) of and paragraph 15(1) 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.1992/3111.

(3) S.I. 1989/2248.

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**Status:** This is the original version (as it was originally made).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) an amount of tax has become payable,  
the owner shall make a positive entry for the relevant amount of tax in the tax payable portion of that part of his value added tax account which relates to the prescribed accounting period in which the condition was not complied with.

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, which come into force on 1st January 1993, are part of the package of new measures necessary as a result of the abolition of fiscal frontiers between member States of the Community from that date.

They lay down the accounting requirements in relation to certain movements of goods between member States where the conditions specified in the Value Added Tax (Removal of Goods) Order 1992 are no longer satisfied and, as a consequence, must be regarded as giving rise to a supply within paragraph 5A of Schedule 2 to the Value Added Tax Act 1983.

The Regulations, in conjunction with the Value Added Tax (Removal of Goods) Order 1992, partially implement Article 28a(5)(b) of EC Council Directive [77/388/EEC](#) (OJ L145, 13.6.77, p.1), as amended by EC Council Directive [91/680/EEC](#) (OJ L376, 31.12.91, p.1).