
STATUTORY INSTRUMENTS

1992 No. 3102

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

25. In regulation 38—

- (a) paragraphs (2) and (4) shall be omitted;
- (b) in paragraph (5), for “registered person” there shall be substituted “person registered in the United Kingdom” and after the words “United Kingdom” where they last occur there shall be inserted “to a place outside the member States”;
- (c) in paragraph (6), for the words from “regulations 52” onwards there shall be substituted the following—
 - “regulations 52 and 54 “goods” does not include—
 - (a) a motor vehicle; or
 - (b) a boat intended to be exported under its own power.”;
- (d) in paragraph (11), for “United Kingdom” in each place where those words occur, there shall be substituted “member States”;
- (e) in paragraph (12), for “regulations 52, 53, 54 and 55” there shall be substituted “regulations 52 and 54”; and
- (f) for paragraph (14) there shall be substituted the following—
 - “(14) In regulations 57F and 57J “customs territory of the Community” means the territory specified in Article 1 of Council Regulation (EEC) No. 2151/84⁽¹⁾ as amended by the Act of Accession of Spain and Portugal ⁽²⁾.”.

⁽¹⁾ OJ No. L197, 27.7.84, p.1.

⁽²⁾ OJ No. L302, 15.11.85, p.153; a relevant amendment was made by Council Regulation (EEC) No. 1911/91 (OJ No. L171, 29.6.91, p.1).