
STATUTORY INSTRUMENTS

1992 No. 3102

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

47. For paragraph (1A) of regulation 62 there shall be substituted the following—

“(1A) At the time of claiming deduction of input tax in accordance with paragraph (1) above, a person shall, if the claim is in respect of—

- (a) a supply from another taxable person, hold the document which is required to be provided under regulation 12;
- (b) a supply under section 7(1) of the Act⁽¹⁾, hold the relative invoice from the supplier;
- (c) an importation of goods, hold a document showing the claimant as importer, consignee or owner and showing the amount of tax charged on the goods and authenticated or issued by the proper officer;
- (d) goods which have been removed from warehouse, hold a document authenticated or issued by the proper officer showing the claimant’s particulars and the amount of tax charged on the goods;
- (e) an acquisition by him from another member State of any goods, other than a new means of transport, hold a document required by the authority in that other member State to be issued showing his registration number including the prefix “GB”, the registration number of the supplier including the alphabetical code of the member State in which the supplier is registered, the consideration for the supply exclusive of value added tax, the date of issue of the document and a description sufficient to identify the goods supplied; or
- (f) an acquisition by him from another member State of a new means of transport, hold a document required by the authority in that other member State to be issued showing his registration number including the prefix “GB”, the registration number of the supplier including the alphabetical code of the member State in which the supplier is registered, the consideration for the supply exclusive of value added tax, the date of issue of the document and a description sufficient to identify the acquisition as a new means of transport as specified in section 47A of the Act;

provided that where the Commissioners so direct, either generally or in relation to particular cases or classes of cases, a claimant shall hold, instead of the document or invoice (as the case may require) specified in sub-paragraph (a), (b), (c), (d), (e) or (f) above, such other documentary evidence of the charge to tax as the Commissioners may direct.”.

(1) Section 7(1) was amended by section 19(2) of, and Schedule 2 to, the Finance Act 1987 (c. 16).