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STATUTORY INSTRUMENTS

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**1992 No. 3123**

**VALUE ADDED TAX**

**The Value Added Tax (Input Tax)  
(Specified Supplies) Order 1992**

*Made - - - - 9th December 1992*  
*Laid before the House of*  
*Commons - - - - 11th December 1992*  
*Coming into force - - 1st January 1993*

The Treasury, in exercise of the powers conferred on them by section 15(2)(ba) of the Value Added Tax Act 1983<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Input Tax) (Specified Supplies) Order 1992 and shall come into force on 1st January 1993.

2. The supplies described in article 3 below are hereby specified for the purpose of section 15(2)(ba) of the Value Added Tax Act 1983.

3. Services—

- (a) which are supplied to a person who belongs outside the member States;
- (b) which are directly linked to the export of goods to a place outside the member States; or
- (c) which consist of the making of arrangements for a supply of services of a description specified in paragraph (a) or (b) above,

provided the supply is exempt, or would have been exempt if made in the United Kingdom, by virtue of any item of Group 2, or any of items 1 to 7 of Group 5, of Schedule 6 to the Value Added Tax Act 1983.

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(1) 1983 c. 55; section 15(2)(ba) was inserted by section 14(2) of and paragraph 16(2) of Schedule 3 to the Finance (No. 2) Act 1992 (c. 48).

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**Status:** This is the original version (as it was originally made).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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9th December 1992

*Irvine Patnick*  
*Tim Boswell*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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## EXPLANATORY NOTE

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

This Order specifies, with effect from 1st January 1993, certain supplies for the purpose of section 15(2)(ba) of the Value Added Tax Act 1983. The Order, in conjunction with the Value Added Tax (General) (Amendment) (No. 4) Regulations 1992, partially implements Article 17(3) of EC Directive [77/388/EEC](#) (OJ L145, 13.6.77, p.1), as amended by EC Directive [91/680/EEC](#) (OJ L376, 31.12.91, p.1). These statutory instruments will provide for the deduction of input tax which is attributable to certain supplies made outside the United Kingdom and to certain exempt supplies.