

---

STATUTORY INSTRUMENTS

---

**1992 No. 3153**

**VALUE ADDED TAX**

**The Value Added Tax (Repayments to Third Country Traders) (Amendment) Regulations 1992**

*Made - - - - 10th 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 23 of the Value Added Tax Act 1983(1) 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 (Repayments to Third Country Traders) (Amendment) Regulations 1992 and shall come into force on 1st January 1993.
2. The Value Added Tax (Repayments to Third Country Traders) Regulations 1987(2) shall be amended as follows.
3. At the beginning of sub-paragraph (ii) of regulation 5(2)(b) there shall be inserted “goods and”.

New King’s Beam House,  
22 Upper Ground,  
London SE1 9PJ  
10th December 1992

*Leonard Harris*  
Commissioner of Customs and Excise

---

(1) 1983 c. 55; section 23 was amended by paragraph 2 of Schedule 2 to the Finance Act 1987 (c. 16) and by section 14(2) of, and paragraph 24 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. 1987/2015.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

---

## **EXPLANATORY NOTE**

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

These Regulations, which come into force on 1st January 1993, amend the Value Added Tax (Repayments to Third Country Traders) Regulations 1987 (“the 1987 Regulations”) to implement the modification of Article 17.4 of the European Economic Community Sixth Directive (No.77/338/EECJ No. 445, 13.7.77, p.1) which modification enables Third Country traders whose taxable supplies fall to be taxed in accordance with section 32B of the Value Added Tax Act 1983 to be entitled to repayments of value added tax under the 1987 Regulations.