
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 2nd August 1993, amend the Value Added Tax (General) Regulations 1985. The amendments implement the provisions, in so far as they apply to the simplification procedure for “triangular” transactions, of the directive of the Council of the European Communities dated 17th May 1977 No. [77/388/EEC](#) (OJ No. L145, 13.6.77, p.1) (the Sixth VAT Directive) as amended by the directives of that Council dated 16th December 1991 No. [91/680/EEC](#) (OJ No. L376, 31.12.91, p.1) (the Amending Directive) and 14th December 1992 No. [92/111/EEC](#) (OJ No. L384, 30.12.92, p.47) (the Simplification Directive). They also include similar provisions in respect of goods installed or assembled in the United Kingdom by traders belonging in other EC member States.

Regulation 4 substitutes a new regulation 10B. That regulation is amended so as to reflect the notification requirement placed upon traders belonging in other EC member States who make supplies of goods to customers in the United Kingdom and who elect to treat those supplies as falling within section 8D(1) of the Value Added Tax Act 1983

Regulation 5 introduces regulation 10C. That regulation provides corresponding notification requirements for traders belonging in other EC member States who install or assemble goods in the United Kingdom, and who elect to treat those supplies as falling within section 8D(2) of the Value Added Tax Act 1983.

Regulation 8 introduces regulation 15A. That regulation requires the issue of invoices in a prescribed form by United Kingdom traders making supplies to customers in other EC member States. The regulation only applies where the supplies made are to be treated as if they were subject to the law corresponding, in the EC member States where the customers are, to section 8D(1). Regulation 8 also introduces regulation 15B and 15C. Regulation 15B prescribes the time and form in which a trader belonging in another EC member State who has elected to treat supplies in the United Kingdom as falling within section 8D(1) is required to issue invoices to his customers. Regulation 15C makes corresponding provisions for the issue of invoices by traders belonging in other EC member States who elect to treat supplies of goods installed or assembled in the United Kingdom as falling within section 8D(2).

Regulations 3, 6, 7 and 9 make consequential amendments.