

---

STATUTORY INSTRUMENTS

---

**1993 No. 764**

**VALUE ADDED TAX**

**The Value Added Tax (General)  
(Amendment) (No. 2) Regulations 1993**

<i>Made</i>	- - - -	<i>16th March 1993</i>
<i>Laid before the House of Commons</i>	- - - -	<i>16th March 1993</i>
<i>Coming into force</i>	- -	<i>1st April 1993</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by paragraph 2(1) and (5) of Schedule 7 to 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 (General) (Amendment) (No. 2) Regulations 1993 and shall come into force on 1st April 1993.

2. The Value Added Tax (General) Regulations 1985(2) shall be amended by adding after paragraph (3) of regulation 13 the following—

“(4) Where a registered taxable person provides a tax invoice relating in whole or in part to a supply the tax upon which is required to be accounted for and paid by the person supplied, on the supplier’s behalf, the supplier shall state that fact, and the amount of tax so to be accounted for and paid, on the tax invoice.”.

New King’s Beam House,  
22 Upper Ground,  
London SE1 9PJ  
16th March 1993

*Leonard Harris*  
Commissioner of Customs and Excise

---

(1) 1983 c. 55; paragraph 2 of Schedule 7 was amended by section 14(2) of, and paragraph 64 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.1985/886; regulation 13 was substituted by S.I. 1992/3102.

**Status:** This is the original version (as it was originally made).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 April 1993, amend the Value Added Tax (General) Regulations 1985 so as to require that for any supply in respect of which the buyer must account for the output tax on behalf of the seller, that fact, and the amount of tax to be accounted for, must be shown on the tax invoice.