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STATUTORY INSTRUMENTS

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**1995 No. 1069**

**The Value Added Tax (General)  
(Amendment) (No. 3) Regulations 1995**

4. Before regulation 58A(1) there shall be inserted—

**“Prescribed accounting period in which VAT on certain supplies is to be treated as being chargeable**

**58ZA.**—(1) Any VAT chargeable on a supply of goods or services by one member of a group to another to which section 43(1)(a) of the Value Added Tax Act 1994 does not apply because the person making the supply and the person supplied do not continue to be members of that group until the time specified in paragraph (2) below shall be treated as chargeable (if it would otherwise be chargeable in an earlier period) in the first prescribed accounting period in which either the body making the supply or the body supplied (or both) no longer continue to be members of that group.

(2) The time referred to in paragraph (1) above is—

- (a) in the case of a supply of goods which are to be removed in pursuance of the supply, a time after the removal;
- (b) in the case of any other supply of goods, a time after the goods have been made available, in pursuance of the supply, to the body supplied; or
- (c) in the case of a supply of services, a time after the services have been performed.”