
STATUTORY INSTRUMENTS

1995 No. 1280

VALUE ADDED TAX

**The Value Added Tax (General)
(Amendment) (No. 4) Regulations 1995**

<i>Made</i>	- - - -	<i>11th May 1995</i>
<i>Laid before the House of Commons</i>	- - - -	<i>11th May 1995</i>
<i>Coming into force</i>	- -	<i>1st June 1995</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 30(8) of the Value Added Tax Act 1994(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. 4) Regulations 1995 and shall come into force on 1st June 1995.

2. The Value Added Tax (General) Regulations 1985(2) shall be amended in accordance with regulations 3 and 4 below.

3. In regulation 57A(3)—

- (a) the word “and” immediately before paragraph (c) shall be omitted;
- (b) after the words “member State” in paragraph (c) there shall be inserted—
“; and

- (d) the goods are not goods in relation to whose supply the taxable person has opted, pursuant to section 50A of the Value Added Tax Act 1994(4), for tax to be charged by reference to the profit margin on the supply.”

4. In regulation 57B(5)—

- (a) the word “and” immediately before paragraph (c) shall be omitted;
- (b) after the words “Regulations 1992” in paragraph (c) there shall be inserted—
“; and

(1) 1994 c. 23; section 96(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners under the Act.

(2) S.I. 1985/886.

(3) Regulation 57A was inserted by S.I. 1992/3102.

(4) Section 50A was inserted by section 24 of the Finance Act 1995 (c. 4).

(5) Regulation 57B was inserted 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Status: This is the original version (as it was originally made).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.

- (d) the goods are not goods in relation to whose supply the taxable person has opted, pursuant to section 50A of the Value Added Tax Act 1994, for tax to be charged by reference to the profit margin on the supply”

New King’s Beam House 22 Upper Ground London SE1 9PJ

11th May 1995

Leonard Harris
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st June 1995, further amend the Value Added Tax (General) Regulations 1985 (S.I.1985/886) (the principal Regulations).

Article 26a D(c) of Council Directive [77/388/EEC](#) (OJ No. L145, 13.6.1977) which was inserted by Article 1 of Council Directive [94/5/EC](#) (OJ No. L60, 3.3.1994) (the Seventh VAT Directive) provides that supplies of goods which are charged to VAT in accordance with any margin scheme introduced by the Seventh VAT Directive, to a person in another member State, must be taxed in the member State of the supplier.

Regulation 57A of the principal Regulations zero rates supplies of goods to persons taxable in another member State where certain conditions are met. Regulation 3 amends regulation 57A of the principal Regulations so as to exclude the supply of such goods from zero rating when supplied under a margin scheme.

Regulation 57B of the principal Regulations zero rates supplies of goods subject to excise duty to persons who are not taxable in another member State where certain conditions are met. Regulation 4 amends regulation 57B of the principal Regulations so as to exclude the supply of such goods from zero rating when supplied under a margin scheme.