
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XVI

IMPORTATIONS, EXPORTATIONS AND REMOVALS

Supplies of goods subject to excise duty to persons who are not taxable in another member State

135. Where the Commissioners are satisfied that—

- (a) a supply by a taxable person of goods subject to excise duty involves their removal from the United Kingdom to another member State,
- (b) that supply is other than to a person taxable in another member State and the place of supply is not, by virtue of section 7(5) of the Act, treated as outside the United Kingdom,
- (c) the goods have been removed to another member State in accordance with the provisions of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992⁽¹⁾, and
- (d) the goods are not goods in relation to whose supply the taxable person has opted, pursuant to section 50A of the Act, for VAT to be charged by reference to the profit margin on the supply,

the supply, subject to such conditions as they may impose, shall be zero-rated.