
STATUTORY INSTRUMENTS

1996 No. 210

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 1996

<i>Made</i>	- - - -	<i>6th February 1996</i>
<i>Laid before the House of Commons</i>	- - - -	<i>6th February 1996</i>
<i>Coming into force</i>	- -	<i>1st March 1996</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 30(8) of, and paragraph 2(3) of Schedule 11 to, 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 (Amendment) Regulations 1996 and shall come into force on 1st March 1996.
2. The Value Added Tax Regulations 1995⁽²⁾ shall be amended in accordance with the following regulations.
3. In regulation 21 the definitions of “contract work” and “processing work” shall be omitted.
4. In paragraphs (1) and (1)(c) of regulation 22 for “(3), (4) or (5)” there shall be substituted “(3) or (5)”.
5. In sub-paragraph (e) of paragraph (3) of regulation 22 the words “, which value shall” to “mentioned in paragraph (4)(c) below” shall be omitted.
6. Paragraph (4) of regulation 22 shall be omitted.
7. In paragraph (a) of regulation 23 for “(3), (4) and (5)” there shall be substituted “(3) and (5)”.
8. For paragraph (4) of regulation 117 there shall be substituted the following—
“(4) In regulations 130 and 131 “goods” does not include—
(a) a motor-vehicle, or
(b) a boat intended to be exported under its own power.”.
9. Paragraphs (5) and (6) of regulation 117 shall be omitted.

(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.1995/2518; to which there are amendments not relevant to these regulations.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

New King's Beam House 22 Upper Ground
LONDON SE1 9PJ
6th February 1996

Leonard Harris
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend, with effect from 1st March 1996, the Value Added Tax Regulations 1995 (“the principal Regulations”) insofar as they relate to the supply of a used motor vehicle which is to be exported by someone other than the supplier and the requirement for businesses to supply certain information in their EC Sales Lists.

The amendments are necessary in order to comply with the requirements of Article 15.2 of Council Directive [77/388/EEC](#) (OJNo. L145, 13.6.1977 p.1) (“the Sixth VAT Directive”) and Article 22 of the Sixth VAT Directive as substituted by Council Directive [91/680/EC](#) (OJ L376, 31.12.1991) and amended by Article 1.12 of Council Directive [95/7/EC](#) (OJ No. L102/18, 5.5.1995) (“the Second VAT Simplification Directive”).

One of the effects of the amendments to the Sixth VAT Directive is that it is no longer a requirement for businesses to declare supplies of goods for processing in their EC Sales Lists.

Regulation 6 amends regulation 22 of the principal Regulations by removing the requirement to provide information relating to such supplies. Regulations 3, 4, 5 and 7 make the necessary consequential amendments.

Regulation 8 amends paragraph (4) of regulation 117, so as to permit the zero-rating of a supply of a used motor vehicle which is to be exported to a destination outside of the European Community by someone other than the supplier. This change is necessary in order to reflect more closely the requirements of Article 15.2 of the Sixth VAT Directive.

Regulation 9 makes the necessary consequential amendments.