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STATUTORY INSTRUMENTS

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**1999 No. 3114**

**The Value Added Tax (Amendment) (No. 4) Regulations 1999**

**5.** After regulation 33 there shall be inserted:

“**33A.** A person making supplies of a description falling within article 4 of the Value Added Tax (Terminal Markets) Order 1973<sup>(1)</sup> shall not be required to keep in relation to those supplies the records specified in regulations 31 (save for paragraph (1)(a) of that regulation), 31A, 32 and 33 of these Regulations.

**33B.** Where a person of a description in article 6 of the Value Added Tax (Terminal Markets) Order 1973 who makes or receives supplies of a description falling within that article, the following Parts of these Regulations shall not apply in relation to those supplies, that is to say—

- (a) Part IV;
- (b) Part V.”