

## STATUTORY INSTRUMENTS

1983 No. 475

## VALUE ADDED TAX

The Value Added Tax (General) (Amendment) (No. 2)  
Regulations 1983

<i>Made</i> - - -	28th March 1983
<i>Laid before the House of Commons</i> - -	29th March 1983
<i>Coming into Operation</i>	1st April 1983

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 4(2) of the Finance Act 1972(a) and 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. 2) Regulations 1983 and shall come into operation on 1st April 1983.

2. In the Value Added Tax (General) (Amendment) Regulations 1983(b) —

(a) for regulation 5(b) there shall be substituted the following —

“(b) for paragraph (2) there shall be substituted the following

“(2) Where, in any prescribed accounting period or in any longer period, the value of a taxable person’s exempt supplies amounts to less than any of the following —

(a) £200 per month on average; or

(b) both £8,000 per month on average and 50 per cent of the value of all his supplies; or

(c) both £16,000 per month on average and 25 per cent of the value of all his supplies; or

(d) 5 per cent of the value of all his supplies, all his supplies in that period shall be treated as taxable supplies; and, for the purpose of a longer period, “exempt supplies” includes any exempt supplies which may have been treated as taxable supplies in any prescribed accounting period.””;

(b) regulation 5(c) shall be revoked.

King’s Beam House, Mark Lane,  
London EC3R 7HE.  
28th March 1983.

*B. H. Knox,*  
Commissioner of Customs and Excise.

(a) 1972 c.41, as amended by section 14 of, and Schedule 6 to, the Finance Act 1977 (c.36).

(b) S.I. 1983/295.

## EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

The effect of these Regulations is to vary the amendments made to the Value Added Tax (General) Regulations 1980(a) by the Value Added Tax (General) (Amendment) Regulations 1983. In particular the new monetary limits of £32,000 per month and £200 per month are deleted from Regulation 27(2) and 27(3) respectively.

SI 1983/475  
ISBN 0-11-036475-9



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