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 STATUTORY INSTRUMENTS
 

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1988 No. 2217

**VALUE ADDED TAX**
**The Value Added Tax (Repayment to Community Traders) (Amendment) Regulations 1988**

<i>Made - - - -</i>	<i>19th December 1988</i>
<i>Laid before the House of Commons</i>	<i>11th January 1989</i>
<i>Coming into force</i>	<i>1st February 1989</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 23 of the Value Added Tax Act 1983(a) 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 (Repayment to Community Traders) (Amendment) Regulations 1988 and shall come into force on 1st February 1989.

2. The Value Added Tax (Repayment to Community Traders) Regulations 1980(b) shall be amended in accordance with the following provisions of these Regulations.

3. For regulation 3 there shall be substituted the following:

“3. Subject to the provisions of these Regulations a person to whom these Regulations apply shall be entitled to be repaid tax charged on supplies made to him in the United Kingdom or on goods imported by him into the United Kingdom if that tax would be input tax of his were he a taxable person in the United Kingdom.”.

4. For regulation 5 and the heading thereto there shall be substituted the following:

**“Supplies and importations to which these Regulations apply**

5. These Regulations apply to a supply of goods or services made in the United Kingdom on or after 1st January 1981 or importation of goods into the United Kingdom on or after 1st February 1989, but they do not apply to any supply or importation which—

- (a) the claimant has used or intends to use for the purpose of any supply by himself in the United Kingdom; or
- (b) has been exported or is intended for exportation from the United Kingdom by or on behalf of the claimant.”.

5. In regulation 7, for paragraph (1)(b)(ii) there shall be substituted the following:

“(ii) such documentary evidence of an entitlement to deduct tax as may be required of a taxable person claiming a deduction of input tax in accordance with the provisions of regulation 62 of the Value Added Tax (General) Regulations 1985(c).”.

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(a) 1983 c.55; section 23(1) was amended by paragraph 2 of Schedule 2 to the Finance Act 1987 (c.16).

(b) S.I. 1980/1537.

(c) S.I. 1985/886; the relevant amending instrument is S.I. 1987/1916.

6. In regulation 8,
- (a) for paragraph (1), there shall be substituted the following:
- “(1) A claim shall be made not later than six months after the end of the calendar year in which the tax claimed was charged and shall be in respect of tax charged on supplies or on importations made during a period of not less than three months and not more than one calendar year:
- provided that a claim may be in respect of tax charged on supplies or on importations made during a period of less than three months where that period represents the final part of a calendar year.”
- (b) in paragraph (3), after the words “tax charged on supplies” there shall be inserted the words “or on importations”.

New King's Beam House  
22 Upper Ground  
London SE1 9PJ  
19th December 1988

*Colin C. Finlinson*  
Commissioner of Customs and Excise

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#### EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations which come into force on 1st February 1989, amend the Value Added Tax (Repayment to Community Traders) Regulations 1980 by extending the repayment provisions to importations of goods into the United Kingdom by persons carrying on a business in a member state other than the United Kingdom.

They implement the requirements of paragraph 2 of Schedule 2 to the Finance Act 1987 which amended section 23 of the Value Added Tax Act 1983.