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STATUTORY INSTRUMENTS

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**1989 No. 2256**

**VALUE ADDED TAX**

**The Value Added Tax (General)  
(Amendment) (No. 3) Regulations 1989**

*Made - - - - 4th December 1989*  
*Laid before the House of*  
*Commons - - - - 11th December 1989*  
*Coming into force - - 1st January 1990*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 16(7) of, and paragraph 2(1) of Schedule 7 to, the Value Added Tax Act 1983<sup>(1)</sup> 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 (General) (Amendment) (No. 3) Regulations 1989 and shall come into force on 1st January 1990.

2. The Value Added Tax (General) Regulations 1985<sup>(2)</sup> shall be amended in accordance with the following provisions of these Regulations.

3. In regulation 53—

for paragraph (b) there shall be substituted the following—

“(b) where the final destination was to be—

(i) the Republic of Ireland, the value of the goods together with tax exceeded £58,

(ii) Greece, the value of the goods together with tax exceeded £210,

(iii) Denmark, the value of the goods together with tax exceeded £230, or

(iv) any other member state of the Community, the value of the goods together with tax exceeded £265; and”.

4. In regulation 55(1)—

for sub-paragraph (b) there shall be substituted the following—

“(b) where the final destination was to be—

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<sup>(1)</sup> 1983 c. 55.

<sup>(2)</sup> S.I.1985/886, amended by S.I. 1985/1650, 1987/150 and 1988/2108, and to which there are other amendments not relevant to these Regulations.

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- (i) the Republic of Ireland, the value of the goods together with tax exceeded £58,
- (ii) Greece, the value of the goods together with tax exceeded £210,
- (iii) Denmark, the value of the goods together with tax exceeded £230, or
- (iv) any other member state of the Community, the value of the goods together with tax exceeded £265; and”.

5. In the Schedule, for the forms numbered 4 and 5 there shall be substituted respectively the forms numbered 4 and 5 in the Schedule to these Regulations.

New King’s Beam House 22 Upper Ground  
London SE1 9PJ  
4th December 1989

*P. G. Wilmott*  
Commissioner of Customs and Excise

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SCHEDULE

Regulation 5

FORM NO. 4

Value Added Tax Return  
Value Added Tax Return

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SCHEDULE

FORM NO. 4

Regulation 5



**Value Added Tax Return**  
For the period  
to

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Registration number	Period

**You could be liable to a financial penalty if your completed return and all the VAT payable are not received by the due date.**

**Due date:**

<b>For official use</b>	
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Fold here

**Before you fill in this form please read the notes on the back.** Complete all boxes clearly in ink, writing 'none' where necessary. Don't put a dash or leave any box blank. If there are no pence write "00" in the pence column. Do not enter more than one amount in any box.

		£		p
VAT due in this period on <b>sales</b> and other outputs	1			
VAT reclaimed in this period on <b>purchases</b> and other inputs	2			
Net VAT to be paid to Customs or reclaimed by you ( <b>Difference between boxes 1 and 2</b> )	3			
Value of <b>outputs</b> (pounds only) excluding any VAT	4			00
Value of <b>inputs</b> (pounds only) excluding any VAT	5			00

**Retail schemes.** If you have used any of the schemes in the period covered by this return please enter the appropriate letter(s) in this box.

If you are enclosing a payment please tick (✓) this box.  <input style="width: 20px; height: 15px;" type="checkbox"/>	<b>DECLARATION</b> by the signatory to be completed by or on behalf of the person named above. I, .....declare that the <small>(Full name of signatory in BLOCK LETTERS)</small> information given above is true and complete. Signature ..... Date .....19.....
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Regulation 5

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# FORM NO. 5

Final Value Added Tax Return  
Final Value Added Tax Return

FORM NO. 5

Regulation 5



## Final Value Added Tax Return

For the period  
to

Registration number

Period

**You could be liable to a financial penalty if your completed return and all the VAT payable are not received by the due date.**

**Due date:**

<b>For official use</b>	
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Fold here

**Before you fill in this form please read the notes on the back.** Complete all boxes clearly in ink, writing 'none' where necessary. Don't put a dash or leave any box blank. If there are no pence write "00" in the pence column. Do not enter more than one amount in any box.

		£	p
VAT due in this period on sales and other outputs	1	<input type="text"/>	<input type="text"/>
VAT reclaimed in this period on purchases and other inputs	2	<input type="text"/>	<input type="text"/>
Net VAT to be paid to Customs or reclaimed by you (Difference between boxes 1 and 2)	3	<input type="text"/>	<input type="text"/>

Value of outputs (pounds only) excluding any VAT	4	<input type="text"/>	00
Value of inputs (pounds only) excluding any VAT	5	<input type="text"/>	00

**Retail schemes.** If you have used any of the schemes in the period covered by this return please enter the appropriate letter(s) in this box.

If you are enclosing a payment please tick (✓) this box.  <input type="checkbox"/>	<b>DECLARATION</b> by the signatory to be completed by or on behalf of the person named above. I, ..... declare that the (Full name of signatory in BLOCK LETTERS) information given above is true and complete. Signature ..... Date .....19.....
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## EXPLANATORY NOTE

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

These Regulations, which come into force on 1st January 1990 further amend the Value Added Tax (General) Regulations 1985.

Regulations 3 and 4 amend regulations 53 and 55 to provide revised values of goods that can be purchased under the retail export schemes by Community travellers. They implement the requirements of Articles 6, 7 and 7b of Directive [69/169/EEC](#) (OJ No. L133, 4.6.69, p. 6 (OJ/SE 1969 (I) p. 232)) as amended by Directives [72/230/EEC](#) (OJ No. L139, 17.6.72, p. 28 (OJ/SE 1972 (II) p. 565)), [78/1032/EEC](#) (OJ No. L366, 28.12.78, p.28), [85/348/EEC](#) (OJ No. L183, 16.7.85, p. 24), [88/664/EEC](#) (OJ No. L382, 31.12.88, p. 41) and [89/194/EEC](#) (OJ No. L73, 17.3.89, p. 47). The equivalent of the European Currency Unit in national currency is fixed at the rate obtaining on the first working day in October each year to have effect from 1st January of the following year.

Regulation 5 introduces new forms 4 and 5 to the Schedule. These forms are the VAT return form and the VAT final return form which are required to be furnished by regulation 58.