

## EXPLANATORY NOTE

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

These Regulations, which come into force on 1st January 1993, are part of the package of new measures necessary as a result of the abolition of fiscal frontiers between member States of the Community from that date.

They lay down the accounting requirements in relation to certain movements of goods between member States where the conditions specified in the Value Added Tax (Removal of Goods) Order 1992 are no longer satisfied and, as a consequence, must be regarded as giving rise to a supply within paragraph 5A of Schedule 2 to the Value Added Tax Act 1983.

The Regulations, in conjunction with the Value Added Tax (Removal of Goods) Order 1992, partially implement Article 28a(5)(b) of EC Council Directive [77/388/EEC](#) (OJ L145, 13.6.77, p.1), as amended by EC Council Directive [91/680/EEC](#) (OJ L376, 31.12.91, p.1).