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STATUTORY INSTRUMENTS

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**1992 No. 3102**

**VALUE ADDED TAX**

**The Value Added Tax (General)  
(Amendment) (No. 4) Regulations 1992**

*Made* - - - - *8th December 1992*  
*Laid before the House of*  
*Commons* - - - - *11th December 1992*  
*Coming into force* - - *1st January 1993*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 2C(4), 5(9), 8B(3), 14(9), 15(1), (3) and (4), 16(7) and (8), 19(2) and (3), 24(1), 25, 32A(3) (b), (4) and (6), 32B(6), 46A(4), 46B(1) and (2) and 47A(4) of, and paragraph 2(1), (2), (2B), (2C) and (3C) of Schedule 7 to, the Value Added Tax Act 1983(1) 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. 4) Regulations 1992 and shall come into force on 1st January 1993.
2. The Value Added Tax (General) Regulations 1985(2) shall be amended as follows.
3. In regulation 2(1)—
  - (a) for the definition of “prescribed accounting period” there shall be substituted the following—

““prescribed accounting period”, subject to regulation 29(1), means a period such as is referred to in regulation 58;”
  - (b) for the definition of “registered person” there shall be substituted the following—

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(1) 1983 c. 55; section 2C(4) was inserted by section 14(2) of, and paragraph 3(1) of Schedule 3 to, the Finance (No. 2) Act 1992 (c. 48); section 5(9) was amended by paragraph 6(2) of that Schedule; section 8B (3) was inserted by paragraph 10 of that Schedule; section 14(9) was amended by paragraph 15(5) of that Schedule; section 15 was amended by section 12(1) of the Finance Act 1987 (c. 16), section 26 of the Finance Act 1989 (c. 26) and paragraph 16 of Schedule 3 to the Finance (No. 2) Act 1992; section 16(7) and (8) was amended by paragraph 17(3) and (4) of that Schedule; section 24(1) was amended by paragraph 25 of that Schedule; section 25 was amended by paragraph 26 of that Schedule; sections 32A and 32B(6) were inserted by paragraph 34 of that Schedule; sections 46A and 46B were inserted by paragraph 44 of that Schedule; section 47A was inserted by paragraph 45 of that Schedule; paragraph 2 of Schedule 7 was amended by paragraph 64 of that Schedule; section 48(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners.

(2) S.I.1985/886.

““registered person” means a person registered by the Commissioners under Schedule 1, 1A or 1B to the Act and “registered taxable person” means such a person while he is also a taxable person;”.

4. In regulation 4(3)—

(a) for paragraphs (1) to (6) there shall be substituted the following—

“(1) Where any person is required under paragraph 3(1) or 4(1) of Schedule 1, or paragraph 9 of Schedule 1A, or paragraph 10 of Schedule 1B to the Act(4) to notify the Commissioners of his liability to be registered, the notification shall contain the particulars (including the declaration) set out in the forms numbered 1, 6 and 7 respectively in the Schedule to these Regulations and shall be made in those forms;

provided that, where the notification is made by a partnership, the notification shall also contain the particulars set out in the form numbered 2 in that Schedule.

(2) Every registered person except one to whom paragraph 7, 7A, 8A, 9 or 10 of Schedule 1, or paragraph 5 of Schedule 1A, or paragraph 5 of Schedule 1B to the Act (b) applies shall, within thirty days of any changes being made in the name, constitution or ownership of his business, or of any other event occurring which may necessitate the variation of the register or cancellation of his registration, notify the Commissioners in writing of such change or event and furnish them with full particulars thereof.

(3) Every notification by a registered person under paragraph 7 or 7A of Schedule 1, or paragraph 5 of Schedule 1A, or paragraph 5 of Schedule 1B to the Act(5) shall be made in writing to the Commissioners and shall state:

- (a) the date on which he ceased to make or have the intention of making taxable supplies; or
- (b) where paragraph 7A(a) of Schedule 1 to the Act applies, the date on which he ceased to make or have the intention of making supplies within paragraph 5A(2) of that Schedule(6); or
- (c) where paragraph 7A(b) of Schedule 1 to the Act applies, the date on which he made, or formed the intention of making, taxable supplies; or
- (d) where paragraph 5(1) of Schedule 1A to the Act applies, the date on which he ceased to make or have the intention of making supplies;
- (e) where paragraph 5(1) of Schedule 1B to the Act applies, the date on which he ceased to make or have the intention of making a relevant acquisition within paragraph 6(2) of that Schedule.

(4) Where—

- (a) a business is transferred as a going concern,
- (b) the registration under Schedule 1 to the Act of the transferor has not already been cancelled,
- (c) on the transfer of the business the registration under that Schedule of the transferor is to be cancelled and either the transferee becomes liable to be registered under that Schedule or the Commissioners agree to register him under paragraph 5 of that Schedule (7), and

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(3) Regulation 4 was amended by S.I. [1985/1650](#), [1987/1916](#), [1988/2108](#).

(4) Paragraphs 3 and 4 of Schedule 1 were substituted by section 10(6) of the Finance Act [1990 \(c. 29\)](#); Schedule 1A and Schedule 1B are to be inserted by section 14(2) of, and paragraph 59 of Schedule 3 to, the Finance (No. 2) Act 1992 on a day appointed in accordance with section 14(3) of that Act.

(5) Paragraphs 7, 7A, 8A, 9 and 10 of Schedule 1 were substituted by section 14 of the Finance Act [1988 \(c. 39\)](#).

(6) Paragraph 5A of Schedule 1 was substituted by section 14 of the Finance Act 1988.

(7) Paragraph 5 of Schedule 1 was substituted by section 14 of the Finance Act 1988.

- (d) an application is made in the form numbered 3 in the Schedule to these Regulations by or on behalf of both the transferor and the transferee of that business,

the Commissioners may as from the date of the said transfer cancel the registration under Schedule 1 to the Act of the transferor and register the transferee under that Schedule with the registration number previously allocated to the transferor.

(5) An application under paragraph (4) above shall constitute notification for the purposes of paragraph 7 of Schedule 1 to the Act.”; and

- (b) in paragraph (7), for “(5) of this regulation been registered” there shall be substituted “(4) above been registered under Schedule 1 to the Act”.

5. After regulation 9 there shall be inserted the following regulation—

**“Distance sales from the United Kingdom**

**9A.**—(1) Where a person has exercised an option in the United Kingdom corresponding to an option as is mentioned in paragraph 1(2) of Schedule 1A to the Act, he shall notify the Commissioners in writing of the exercise of that option not less than thirty days before the date on which the first supply to which the option relates is made.

(2) The notification referred to in paragraph (1) above shall contain the name of the member State corresponding to the option as is mentioned in paragraph 1(2) of Schedule 1A to the Act.

(3) Any person who has notified the Commissioners in accordance with paragraph (1) above shall within thirty days of the date of the first supply as is mentioned in that paragraph furnish to the Commissioners documentary evidence that he has notified the member State corresponding to the option as is mentioned in paragraph 1(2) of Schedule 1A to the Act of the exercise of that option.

(4) Where a person has exercised the option in the United Kingdom as is mentioned in paragraph (1) above, has notified the Commissioners in accordance with that paragraph and that notification is subsequently withdrawn or cancelled, then, for the purposes of this regulation, the withdrawal or cancellation shall have no effect in the United Kingdom before the 1st January which is, or next follows, the second anniversary of the date of the making of the first supply to which the option relates.

(5) Any person whose notification as is mentioned in paragraph (4) above is withdrawn or cancelled shall notify the Commissioners in writing of the withdrawal or cancellation not less than thirty days before the date of the first supply which he intends to make after the withdrawal or cancellation.”.

6. After regulation 10 there shall be inserted the following regulations—

**“Tax Representatives**

**10A.**—(1) Where any person is appointed by virtue of section 32A of the Act to be the tax representative of another (in this regulation referred to as “his principal”), the tax representative shall notify the Commissioners of his appointment on the form numbered 8 in the Schedule to these Regulations within thirty days of the date on which his appointment became effective and the notification shall contain the particulars (including the declaration) set out in that form.

(2) The notification referred to in this regulation shall be accompanied by evidence of the tax representative’s appointment.

(3) Where a person is appointed by virtue of section 32A of the Act to be a tax representative, the Commissioners shall register the name of that tax representative against the name of his principal in the register kept for the purposes of the Act.

(4) Every tax representative who is registered in accordance with this regulation shall, within thirty days of any changes being made in the name, constitution or ownership of his business or of him ceasing to be a person's tax representative, or of any other event occurring which may necessitate the variation of the register, notify the Commissioners in writing of such change, cessation or event and furnish them with full particulars thereof.

(5) For the purposes of this regulation the date upon which the appointment of a tax representative ("the first tax representative") shall be regarded as having ceased shall be treated as being whichever is the earliest of the following times:

- (a) when the Commissioners receive a notification of appointment in accordance with regulation 4(2),
- (b) when the Commissioners receive a notification of appointment in accordance with paragraph (1) above of a person other than the first tax representative, or
- (c) when the Commissioners receive a notification of cessation in accordance with regulation 4(2), or
- (d) when the Commissioners receive a notification of cessation in accordance with paragraph (4) above, or
- (e) when a tax representative dies, becomes insolvent or becomes incapacitated,

provided that if the Commissioners have not received a notification such as is mentioned in (a), (c) and (d) above and another person has been appointed as a tax representative by virtue of section 32A of the Act the Commissioners may treat the date of cessation as the date of appointment of that other person.

(6) In relation to a company which is a tax representative, the references in paragraph (5) (e) above to the tax representative becoming insolvent or incapacitated shall be construed as references to its going into liquidation or receivership or to an administration order being made in relation to it.

### **Overseas suppliers accounting through their customers**

**10B.**—(1) A person making a request such as is mentioned in section 32 B (1) of the Act (hereinafter referred to in this regulation as "an overseas supplier") shall do so in writing and send it to the Commissioners.

(2) A request shall—

- (a) contain a statement by the overseas supplier that—
  - (i) he does not have any business establishment or other fixed establishment in the United Kingdom and does not have his usual place of residence in the United Kingdom;
  - (ii) he is for the time being neither registered under the Act nor required to be registered under Schedule 1A to the Act;
  - (iii) he does not have a tax representative and is not for the time being required under section 32A of the Act to appoint one; and
  - (iv) he intends that his taxable supplies should be confined to supplies of goods made to taxable persons who are willing to account for and pay the tax chargeable thereon each of whom such persons is hereinafter referred to in this regulation as "a customer";
- (b) include the name, address and registration number of the customer;

- (c) include a declaration signed by the overseas supplier making it that all the information entered in it is true and complete; and
- (d) be accompanied by a copy of an undertaking such as is mentioned in section 32B(4) (b) of the Act.

(3) Where an undertaking is given by a customer to an overseas supplier it shall be in writing and signed by him not less than thirty days before the first supply is to be made to him by the overseas supplier and that undertaking shall be that any tax chargeable on supplies of goods made to him by that overseas supplier whilst the undertaking is in force will be accounted for and paid by him.

(4) At the time an undertaking is in force, the provisions of Schedule 7 to the Act and Chapter II of Part 1 of the Finance Act 1985 (8) shall have effect in respect of a customer who under section 32B of the Act is required to account for and pay any tax on supplies made to him as if that tax were on supplies or acquisitions made by him.

(5) Where an overseas supplier wishes to withdraw a request he shall write to the Commissioners accordingly.

(6) Where the taxable supplies of an overseas supplier are for the time being falling to be taxed in accordance with section 32B of the Act and he—

- (a) makes a taxable supply, which is not zero-rated, to a person other than a taxable person, or
- (b) makes a taxable supply, which is not zero-rated, to a person who has not given an undertaking,

he shall notify the Commissioners that he has made a supply such as is mentioned in subparagraph (a) or (b) above, as the case may be.”.

7. In Part III after the heading “TAX INVOICES” there shall be inserted the following regulation—

**“Interpretation**

**11A.** In this Part—

“alphabetical code” means the alphabetical prefix as set out below which shall be used to identify the member State—

Belgium — BE

Denmark — DK

France — FR

Germany — DE

Greece — EL

Ireland — IE

Italy — IT

Luxembourg — LU

Netherlands — NL

Portugal — PT

Spain — ES

United Kingdom — GB.”.

8. For regulation 12 there shall be substituted the following—

“12.—(1) Save as otherwise provided in these Regulations, or as the Commissioners may otherwise allow, where a registered taxable person—

- (a) makes a taxable supply in the United Kingdom to a taxable person,
- (b) makes a supply of goods or services other than an exempt supply to a person in another member State, or
- (c) receives a payment on account in respect of a supply he has made or intends to make from a person in another member State,

he shall provide such persons as are mentioned above with a tax invoice.

(2) The particulars of the tax chargeable on a supply of goods described in paragraph 6 of Schedule 2 to the Act shall be provided, on a sale by auction, by the auctioneer, and, where the sale is otherwise than by auction, by the person selling the goods, on a document containing the particulars prescribed in regulation 13(1); and such a document issued to the buyer shall be treated for the purposes of paragraph (1)(a) above as a tax invoice provided by the person by whom the goods are deemed to be supplied in accordance with the said paragraph 6.

(3) Where a registered taxable person provides a document to himself which purports to be a tax invoice in respect of a supply of goods or services to him by another taxable person registered in the United Kingdom, that document may, with the approval of the Commissioners, be treated as the tax invoice required to be provided by the supplier under paragraph (1)(a) above.

(4) Where the person who makes a supply to which regulation 26 relates gives an authenticated receipt containing the particulars required under regulation 13(1) to be specified in a tax invoice in respect of it, that document shall be treated as the tax invoice required to be provided under paragraph (1)(a) above on condition that no tax invoice or similar document which was intended to be or could be construed as being a tax invoice for the supply to which the receipt relates is issued.

(5) The documents specified in paragraphs (1), (2), (3) and (4) above shall be provided within thirty days of the time when the supply is treated as taking place under sections 4 and 5 of the Act, or within such longer period as the Commissioners may allow in general or special directions.”

9. For regulation 13 there shall be substituted the following—

“13.—(1) Subject to paragraph (2) below and regulation 15 and save as the Commissioners may otherwise allow, a registered taxable person providing a tax invoice in accordance with regulation 12 shall state thereon the following particulars:

- (a) an identifying number;
- (b) the time of the supply;
- (c) the date of the issue of the document;
- (d) the name, address and registration number of the supplier;
- (e) the name and address of the person to whom the goods or services are supplied;
- (f) the type of supply by reference to the following categories—
  - (i) a supply by sale,
  - (ii) a supply on hire purchase or any similar transaction,
  - (iii) a supply by loan,

- (iv) a supply by way of exchange,
  - (v) a supply on hire, lease or rental,
  - (vi) a supply of goods made from the customer's materials,
  - (vii) a supply by sale on commission,
  - (viii) a supply on sale or return or similar terms, or
  - (ix) any other type of supply which the Commissioners may at any time by notice specify;
- (g) a description sufficient to identify the goods or services supplied;
  - (h) for each description, the quantity of the goods or the extent of the services, the rate of tax and the amount payable, excluding tax, expressed in sterling;
  - (i) the gross total amount payable, excluding tax, expressed in sterling;
  - (j) the rate of any cash discount offered;
  - (k) each rate of tax chargeable and the amount of tax chargeable, expressed in sterling, at each such rate; and
  - (l) the total amount of tax chargeable, expressed in sterling.
- (2) Save as the Commissioners may otherwise allow, where a registered taxable person provides to a person in another member State a tax invoice, he shall state thereon the following particulars:
- (a) the information as specified in sub-paragraphs (a) to (g) and (j) of paragraph (1) above;
  - (b) the letters "GB" as a prefix to his registration number;
  - (c) the registration number, if any, of the recipient of the supply of goods or services and which registration number, if any, shall contain the alphabetical code of the member State in which that recipient is registered;
  - (d) the gross amount payable, excluding tax;
  - (e) where the supply is of a new means of transport (as defined in section 47A of the Act<sup>(9)</sup>), a description sufficient to identify it as such; and
  - (f) where the supply of goods is a taxable supply, the information as specified in sub-paragraphs (k) and (l) of paragraph (1) above.
- (3) Where a taxable supply takes place as described in section 4(2)(c) or section 5(2) of the Act, any consignment or delivery note or similar document or any copy thereof issued by the supplier before the time of supply shall not, notwithstanding that it may contain all the particulars set out in paragraph (1) above, be treated as a tax invoice provided it is so endorsed.
- (4) Where a registered taxable person provides an invoice containing the particulars specified in paragraphs (1) and (3) above, and specifies thereon any goods or services which are the subject of an exempt or zero-rated supply, he shall distinguish on the invoice between the goods or services which are the subject of an exempt, zero-rated or other supply and state separately the gross total amount payable in respect of each."

**10.** For paragraph (1) of regulation 15 there shall be substituted the following—

“(1) Subject to paragraph (2) below, a registered taxable person who is a retailer shall not be required to provide a tax invoice, except that he shall provide such an invoice at the request of a customer who is a taxable person in respect of any supply to him; but, in that

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<sup>(9)</sup> Section 47A was inserted by section 14 of, and paragraph 45 of Schedule 3 to, the Finance (No. 2) Act 1992.

event, if, but only if, the consideration for the supply does not exceed £100 and the supply is other than to a person in another member State, the tax invoice need contain only the following particulars:

- (a) the name, address and registration number of the retailer;
- (b) the time of the supply;
- (c) a description sufficient to identify the goods or services supplied;
- (d) the total amount payable including tax; and
- (e) the rate of tax in force at the time of the supply.”.

11. For regulation 16 there shall be substituted the following—

“16. Regulations 12, 13, 14 and 15 shall not apply to the following supplies made in the United Kingdom—

- (a) any zero-rated supply other than a supply for the purposes of acquisition;
- (b) any supply to which an order made under section 14(10) of the Act applies;
- (c) any supply on which tax is charged although it is not made for consideration;
- (d) any supply to which an order made under section 18 of the Act applies.”.

12. After regulation 18 there shall be inserted the following regulations—

**“Time of acquisition**

**18A.** Where the time that goods are acquired from another member State falls to be determined in accordance with section 8B(1)(b) of the Act<sup>(10)</sup> by reference to the day of the issue, in respect of the transaction in pursuance of which the goods are acquired, of an invoice of such description as the Commissioners may by regulations prescribe, the invoice shall be one which is issued by the supplier under the provisions of the law of the member State where the goods were supplied, corresponding in relation to that member State, to the provisions of regulations 12 and 13.

**Supplies of land-special cases**

**18B.—**(1) Where by or under any enactment an interest in, or right over, land is compulsorily purchased and, at the time determined in accordance with section 4(2) or (3) of the Act, the person (the grantor) from whom it is purchased does not know the amount of payment that he is to receive in respect of the purchase then goods or, as the case may require, services shall be treated as supplied each time the grantor receives any payment for the purchase.

(2) Where a person (the grantor) grants or assigns the fee simple in any land, and at the time of the grant or assignment, the total consideration for it is not determinable, then goods shall be treated as separately and successively supplied at the following times—

- (a) the time determined in accordance with sections 4(2) or 5(1), (2), (3), (4) or (5) of the Act, as the case may require, and
- (b) the earlier of the following times—
  - (i) whenever any part of the consideration which was not determinable at the time mentioned in sub-paragraph (a) above is received by the grantor, or
  - (ii) whenever the grantor issues a tax invoice in respect of such a part.”.

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<sup>(10)</sup> Section 8(1)(b) is to be inserted by section 14(2) of, and paragraph 10 of Schedule 3 to, the Finance (No. 2) Act 1992 on a day appointed in accordance with section 14(3) of that Act.



13. In regulation 20(11)—

- (a) at the beginning of paragraph (1), there shall be inserted the following—

“Except in relation to a supply to which subsections (3A) and (3B) of section 5 of the Act apply,”(12); and

- (b) there shall be added after paragraph (4) the following paragraph—

“(5) A supply such as is mentioned in paragraph (1)(a), (b) or (c) above to which subsections (3A) and (3B) of section 5 of the Act apply shall be treated as taking place on the day of the issue of a tax invoice in respect of the supply.”.

14. After regulation 20 there shall be inserted the following regulation—

**“Acquisitions of water, gas or any form of power, heat, refrigeration or ventilation**

**20A.** Where goods such as are described in regulation 20(1)(a), (b) or (c) above are acquired from another member State and the whole or part of any consideration comprised in the transaction in pursuance of which the goods are acquired is payable periodically, or from time to time, goods shall be treated as separately and successively acquired on each occasion that the supplier issues, in respect of the transaction, an invoice such as is described in regulation 18A.”.

15. In regulation 21—

- (a) at the beginning of paragraph (1), there shall be inserted the following words—

“Except in relation to a supply such as is mentioned in section 4(2)(c) of the Act, or to a supply to which subsections (3A) and (3B) of section 5 of the Act apply,”; and

- (b) paragraph (3) shall be omitted.

16. For regulation 22 there shall be substituted the following—

**“22.** Where any contract for the supply of goods (other than for a supply to which subsections (3A) and (3B) of section 5 of the Act apply) or for the supply of services, provides for the retention of any part of the consideration by a person pending full and satisfactory performance of the contract, or any part of it, by the supplier, goods or services (as the case may require) shall be treated as separately and successively supplied at the following times—

- (a) the time determined in accordance with section 4(2) or (3), or section 5(1), (2), (3), (4), (5) or (8) of the Act, as the case may require; and

- (b) the earlier of the following times—

(i) the time that a payment in respect of any part of the consideration which has been retained, pursuant to the terms of the contract, is received by the supplier, or

(ii) the time that the supplier issues a tax invoice relating to any such part.”.

17. For regulation 27 there shall be substituted the following—

**“27.** Where under this Part of these Regulations a supply is treated as taking place each time that a payment (however expressed) is received or an invoice is issued, the supply is to be treated as taking place only to the extent covered by the payment or invoice.”.

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(11) Regulation 20 was amended by S.I. 1989/1132.

(12) Subsections (3A) and (3B) of section 5 are to be inserted by section 14(2) of, and paragraph 6(1) of Schedule 3 to, the Finance (No. 2) Act 1992 on a day appointed in accordance with section 14(3) of that Act.

18. In regulation 28, after “regulations 17”, there shall be inserted “, 18, 18B, 19, 20(1) to (4) and 21”.

19. For regulation 29(13) there shall be substituted the following—

**“Interpretation and longer periods**

29.—(1) In this Part—

- (a) “exempt input tax” means input tax, or a proportion of input tax, which is attributable to exempt supplies in accordance with the method used under regulation 30 or approved or directed to be used under regulation 31 as the case may be;
- (b) “prescribed accounting period” means—
  - (i) a prescribed accounting period such as is referred to in regulation 58; or
  - (ii) where the first prescribed accounting period would otherwise be six months or longer, a special accounting period; save that this paragraph shall not apply where the reference to the prescribed accounting period is used solely in order to identify a particular return;
- (c) “special accounting period” means each of a succession of periods of the same length as the next prescribed accounting period which does not exceed three months; and—
  - (i) the last such period shall end on the day before the commencement of that next prescribed accounting period;
  - (ii) the first such period shall commence on the effective date of registration determined in accordance with Schedule 1 to the Act(14) and end on the day before the commencement of the second such period;
- (d) the “tax year” of a taxable person means—
  - (i) the first period of twelve calendar months commencing on the 1st day of April, May or June, according to the prescribed accounting periods allocated to him, next following his effective date of registration determined in accordance with Schedule 1 to the Act; or
  - (ii) any subsequent period of twelve calendar months commencing on the day following the end of his first, or any subsequent, tax year;

save that the Commissioners may approve or direct that a tax year shall be a period of other than twelve calendar months or that it shall commence on a date other than that determined in accordance with paragraph (i) or (ii) above;
- (e) the “registration period” of a taxable person means the period commencing on his effective date of registration determined in accordance with Schedule 1 to the Act and ending on the day before the commencement of his first tax year.

(1A) In this Part, any reference to goods or services shall be construed as including a reference to anything which is supplied by way of a supply of goods or a supply of services respectively.”

20. In regulation 30(15)—

- (a) in paragraph (2)(a), after “imported” there shall be inserted “or acquired”;

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(13) Regulation 29 was amended by S.I. 1992/645.

(14) The relevant paragraphs of Schedule 1 were substituted by section 14 of the Finance Act 1988 (c. 39) and section 10(6) of the Finance Act 1990 (c. 29).

(15) Regulation 30 was amended by S.I. 1992/645.

- (b) in paragraph 3(b), there shall be substituted for paragraph (ii) the following—
    - “(ii) any surrender of an interest in, right over or licence to occupy land or the assignment of such an interest to the person to whom a surrender of the interest could be made;”;and
  - (c) in paragraph (3)(c), for “acquired or imported” there shall be substituted “has imported, acquired or been supplied with”.
- 21.** In regulation 32(16)—
- (a) after “importations” in the first place where that word occurs there shall be inserted “or acquisitions”;
  - (b) for paragraph (b) there shall be substituted the following—
    - “(b) supplies specified in an order under section 15(2)(ba) of the Act(17),”;and
  - (c) after “importations” in the second place where that word occurs there shall be inserted “acquisitions”.
- 22.** In regulation 37(18)—
- (a) in paragraph (1)(a), for “imported” there shall be substituted “the importation or acquisition of”;
  - (b) for paragraph (1)(b) there shall be substituted the following—
    - “(b) in the case of a body corporate, tax on goods obtained for it before its incorporation, or on the supply of services before that time for its benefit or in connection with its incorporation, provided that the person to whom the supply was made or who paid tax on the importation or acquisition—
      - (i) became a member, officer or employee of the body and was reimbursed, or has received an undertaking to be reimbursed, by the body for the whole amount of the price paid for the goods or services,
      - (ii) was not at the time of the importation, acquisition or supply a taxable person, and
      - (iii) imported, acquired or was supplied with the goods or received the services for the purpose of a business to be carried on by the body and has not used them for any purpose other than such business.”;
  - (c) in paragraph (ii) of paragraph (2)(a), for “acquired” there shall be substituted “imported, acquired or was supplied with”;
  - (d) in paragraph (ii) of paragraph (2)(c), for “acquired” there shall be substituted “received”.
- 23.** In paragraph (a) of regulation 37B(19), after “imported” there shall be inserted “or acquired”.
- 24.** For sub-paragraph (a) of paragraph (4) of regulation 37C(20) there shall be substituted the following—
- “(a) where the owner is a registered person when he imports, acquires or is supplied with the item as a capital item, the first interval shall commence on the day of the importation, acquisition or supply and shall end on the day before the commencement of his tax year following that day;”.
- 25.** In regulation 38—

(16) Regulation 32 was amended by S.I. [1992/645](#).

(17) Section 15(2)(ba) was inserted by section 14(2) of, and paragraph 16(2) of Schedule 3 to, the Finance (No. 2) Act [1992 \(c. 48\)](#).

(18) Regulation 37 was amended by S.I. [1992/645](#).

(19) Regulation 37B was inserted by S.I. [1989/2355](#).

(20) Regulation 37C was inserted by S.I. [1989/2355](#).

- (a) paragraphs (2) and (4) shall be omitted;
- (b) in paragraph (5), for “registered person” there shall be substituted “person registered in the United Kingdom” and after the words “United Kingdom” where they last occur there shall be inserted “to a place outside the member States”;
- (c) in paragraph (6), for the words from “regulations 52” onwards there shall be substituted the following—
  - “regulations 52 and 54 “goods” does not include—
  - (a) a motor vehicle; or
  - (b) a boat intended to be exported under its own power.”;
- (d) in paragraph (11), for “United Kingdom” in each place where those words occur, there shall be substituted “member States”;
- (e) in paragraph (12), for “regulations 52, 53, 54 and 55” there shall be substituted “regulations 52 and 54”; and
- (f) for paragraph (14) there shall be substituted the following—
  - “(14) In regulations 57F and 57J “customs territory of the Community” means the territory specified in Article 1 of Council Regulation (EEC) No. 2151/84(21) as amended by the Act of Accession of Spain and Portugal (22).”.

**26.** In regulation 39—

- (a) in sub-paragraph (vi) of paragraph (b), “and” shall be omitted;
- (b) in sub-paragraph (vii) of paragraph (b), for “mixed in warehouse);” there shall be substituted “mixed in warehouse), and”;
- (c) after sub-paragraph (vii) of paragraph (b) there shall be inserted the following sub-paragraph—
  - “(viii) section 20AA (power to allow reliefs);”;
- (d) for paragraph (c) there shall be substituted the following—
  - “(c) the Customs and Excise Management Act 1979(23)—
  - (i) section 43(5) (provisions as to duty on re-imported goods),
  - (ii) section 125(1) and (2) (valuation of goods for the purpose of ad valorem duties),
  - (iii) section 126 (charge of excise duty on manufactured or composite imported articles), and
  - (iv) section 127(1)(b) (determination of disputes as to duties on imported goods);”;
- (e) for paragraph (d) there shall be substituted the following—
  - “(d) the Customs and Excise Duties (General Reliefs) Act 1979(24) other than sections 8 and 9(b);”;
- (f) after paragraph (d) there shall be inserted the following paragraphs—
  - “(e) the Isle of Man Act 1979(25)—

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(21) OJ No. L197, 27.7.84, p.1.

(22) OJ No. L302, 15.11.85, p.153; a relevant amendment was made by Council Regulation (EEC) No. 1911/91 (OJ No. L171, 29.6.91, p.1).

(23) 1979 c. 2.

(24) 1979 c. 3.

(25) 1979 c. 58.

- sections 8 and 9 (removal of goods from Isle of Man to United Kingdom); and
- (f) the Tobacco Products Duty Act 1979<sup>(26)</sup>—
  - section 2(2) (remission or repayment of duty on tobacco products),”;
- (g) for “are to have effect” there shall be substituted “are to apply”.

27. After regulation 39 there shall be inserted the following regulations—

**“Adaptations**

**39A.** Section 125(3) of the Customs and Excise Management Act 1979 shall have effect in its application by virtue of section 24(1) of the Act as if the reference to the preceding subsections of that section included a reference to section 11 of the Act.

**Regulations excepted**

**39B.** There shall be excepted from the subordinate legislation which is to apply as mentioned in section 24(1) of the Act—

Regulations 16(4) and (5) and 19(1)(b) of the Excise Warehousing (Etc.) Regulations 1988<sup>(27)</sup>.”.

28. For regulation 40 there shall be substituted the following—

**“Community legislation excepted**

**40.—**(1) The following Regulations and any implementing Regulations made thereunder shall be excepted from the Community legislation which is to apply as mentioned in section 24(1) of the Act—

- (a) Council Regulation (EEC) No. 2763/83<sup>(28)</sup> on processing for free circulation,
- (b) Council Regulation (EEC) No. 2473/86<sup>(29)</sup> on outward processing and standard exchange reliefs,
- (c) Council Regulation (EEC) No. 1970/88<sup>(30)</sup> on the triangular procedure for outward processing and standard exchange reliefs,
- (d) Council Regulation (EEC) No. 918/83<sup>(31)</sup> on conditional reliefs from duty on the final importation of goods, and
- (e) Council Regulation (EEC) No. 754/76<sup>(32)</sup> on returned goods relief.

(2) The following Articles shall be excepted from the Community legislation which is to apply as mentioned in section 24(1) of the Act—

- (a) in Council Regulation (EEC) No. 3599/82<sup>(33)</sup>, Articles 24 to 27 inclusive (temporary importation on a partial relief basis),

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<sup>(26)</sup> 1979 c. 7.

<sup>(27)</sup> S.I. 1988/809.

<sup>(28)</sup> OJ No. L272, 5.10.83, p.1; Commission Regulation (EEC) No. 3548/84 (OJ No. L331, 19.12.84, p.5) implements this Regulation.

<sup>(29)</sup> OJ No. L212, 2.8.86, p.1; Commission Regulation (EEC) No. 2458/87 (OJ No. L230, 17.8.87, p.1) implements this Regulation.

<sup>(30)</sup> OJ No. L174, 6.7.88, p.1.

<sup>(31)</sup> OJ No. L105, 23.4.83, p.1; implementing Regulations are Commission Regulations (EEC) Numbers 2288/83 (OJ No. L220, 11.8.83, p.13), 2289/83 (OJ No. L220, 11.8.83, p.15) and 2290/83 (OJ No. L220, 11.8.83, p.20).

<sup>(32)</sup> OJ No. L89, 2.4.76, p.1; Commission Regulation (EEC) No. 2945/76 (OJ No. L335, 4.12.76, p.1) implements this Regulation.

<sup>(33)</sup> OJ No. L376, 31.12.82, p.1.

- (b) in Commission Regulation (EEC) No. 1751/84(34), Articles 29 to 31 inclusive (temporary importation on a partial relief basis),
- (c) in Council Regulation (EEC) No. 1999/85(35), Articles 23 to 27 inclusive (drawback system of inward processing relief), and
- (d) in Council Regulation (EEC) No. 1854/89(36), Article 19 (interest payable on a customs debt).

(3) Council Regulation (EEC) No. 2658/87(37) on the tariff and statistical nomenclature and on the Common Customs Tariff and implementing Regulations(38) made thereunder (end use relief), save and in so far as the said Regulations apply to goods admitted into territorial waters—

- (a) in order to be incorporated into drilling or production platforms, for purposes of the construction, repair, maintenance, alteration or fitting-out of such platforms, or to link such drilling or production platforms to the mainland, or
- (b) for the fuelling and provisioning of drilling or production platforms,

shall be excepted from the Community legislation which is to apply as mentioned in section 24(1) of the Act.

(4) Commission Regulation (EEC) No. 2228/91 on inward processing relief(39), in so far as it applies to the drawback system of inward processing relief, shall be excepted from the Community legislation which is to apply as mentioned in section 24(1) of the Act.”.

**29.** In regulation 41—

- (a) after “post” there shall be inserted “from places outside the member States”;
- (b) for “£1,300” there shall be substituted “£2,000”; and
- (c) after “services by him” there shall be inserted “or on the acquisition of goods by him from another member State”.

**30.** For regulation 42 there shall be substituted the following—

“**42.**—(1) Subject to such conditions as the Commissioners may impose, the tax chargeable on the importation of goods from a place outside the member States shall not be payable where—

- (a) a taxable person makes a supply of goods which is to be zero-rated in accordance with sub-paragraphs (a)(i), (ii) and (b) of section 16(7) of the Act;
- (b) the goods so imported are the subject of that supply; and
- (c) the Commissioners are satisfied that—
  - (i) the importer intends to remove the goods to another member State; and
  - (ii) the importer is importing the goods in the course of a supply by him of those goods in accordance with the provisions of sub-paragraphs (a)(i), (ii) and (b) of section 16(7) of the Act and any regulations made thereunder.

(2) As a condition of granting the relief afforded by paragraph (1) above the Commissioners may require the deposit of security, the amount of which shall not exceed the amount of tax chargeable on the importation.

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(34) OJ No. L171, 29.6.84, p.1.

(35) OJ No. L188, 20.7.85, p.1.

(36) OJ No. L186, 30.6.89, p.1.

(37) OJ No. L256, 7.9.87, p.1.

(38) Commission Regulations (EEC) Numbers 4142/87 (OJ No. L387, 31.12.87, p.81), 4139/87 (OJ No. L387, 31.12.87, p.70) and 4141/87 (OJ No. L387, 31.12.87, p.76) implement Council Regulation (EEC) No. 2658/87.

(39) OJ No. L210, 31.7.91, p.1.

(3) The relief afforded by paragraph (1) above shall continue to apply provided that the importer—

- (a) removes the goods to another member State within one month of the date of importation or within such longer period as the Commissioners may allow; and
- (b) supplies the goods in accordance with sub-paragraphs (a)(i), (ii) and (b) of section 16(7) of the Act and any regulations made thereunder.”.

**31.** Regulation 44 shall be omitted.

**32.** For regulation 45(**40**) there shall be substituted the following—

“**45.** Subject to such conditions as the Commissioners may impose, the tax chargeable on the importation of goods from a place outside the member States which have been previously exported from the member State shall not be payable if the Commissioners are satisfied that —

- (a) the importer is not a taxable person or, if he is, the goods are imported otherwise than in the course of his business;
- (b) the goods were last exported from the member States by him or on his behalf;
- (c) the goods—
  - (i) were supplied, acquired in or imported into a member State before their export, and any purchase tax or tax due on that supply, acquisition or importation was paid and neither has been, nor will be, refunded, or
  - (ii) are imported by the person who made them;
- (d) the goods were not exported free of tax by reason of the zero-rating provisions of subsections (6) and (7) of section 16 of the Act or regulations made thereunder or free of purchase tax or in accordance with provisions of the law of another member State corresponding, in relation to that member State, to those provisions;
- (e) the goods have not been subject to process or repair outside the member States other than necessary running repairs which did not result in any increase in the value of the goods; and
- (f) the goods—
  - (i) were at the time of exportation intended to be re-imported, or
  - (ii) have been returned for repair or replacement or after rejection by a customer outside the member States or because it was not possible to deliver them to such customer, or
  - (iii) were prior to the time of exportation in private use and possession in the member States.”.

**33.** For regulation 46(**41**) there shall be substituted the following—

“**46.** Subject to such conditions as the Commissioners may impose, the tax chargeable on the importation of goods from a place outside the member States which have been previously exported from the member States shall not be payable if the Commissioners are satisfied that—

- (a) the importer is a taxable person importing the goods in the course of his business;
- (b) the goods were last exported from the member States by him or on his behalf;

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(40) Regulation 45 was amended by S.I. [1987/1916](#).

(41) Regulation 46 was amended by S.I. [1987/1916](#),



- (c) the goods have not been subject to process or repair outside the member States other than necessary running repairs which did not result in any increase in the value of the goods;
- (d) the goods—
  - (i) were owned by him at the time of exportation and have remained his property, or
  - (ii) were owned by him at the time of exportation and have been returned after rejection by a customer outside the member States or because it was not possible to deliver them to such customer, or
  - (iii) have been returned from the continental shelf; and
- (e) if the goods were supplied in, acquired in or imported into a member State before their export, any tax chargeable on that supply, acquisition or importation was accounted for or paid and neither has been, nor will be, refunded.”.

**34.** In regulation 47—

- (a) after “art”, in the first place where that word occurs, there shall be inserted “from a place outside the member States” and after the words “United Kingdom”, in the first place where they occur, there shall be inserted “to a place outside the member States”;
- (b) in paragraph (1)(a)(42), there shall be substituted for paragraph (i) the following—
  - “(i) it was supplied in, acquired in or imported into the United Kingdom before its export, and any purchase tax or tax due on that supply, acquisition or importation was accounted for or paid and neither has been, nor will be, refunded or deducted, and”; and
- (c) in paragraph (2), for “abroad” there shall be substituted “outside the member States”.

**35.** In regulation 48—

- (a) after “goods”, in the first place where that word occurs, there shall be inserted “from a place outside the member States”;
- (b) after “exported” there shall be inserted “from the member States”;
- (c) for “abroad”, in each place where that word occurs, there shall be substituted “outside the member States”; and
- (d) in paragraph (b), for “a person outside the United Kingdom”, there shall be substituted “any other person”.

**36.** In regulation 49, after “exported” there shall be inserted “to a place outside the member States”.

**37.** In regulation 50, after “exported” there shall be inserted “to a place outside the member States”.

**38.** In regulation 51—

- (a) in paragraph (1)(a), after “export” there shall be inserted “to a place outside the member States”; and
- (b) in paragraph (1)(b), after “exported” there shall be inserted “to a place outside the member States”.

**39.** For regulation 52 there shall be substituted the following—

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(42) Regulation 47(1)(a) was amended by S.I. [1992/1617](#).



**“Supplies to persons departing from the member States**

**52.** Where the Commissioners are satisfied that—

- (a) goods have been supplied to, and delivered direct to a ship or aircraft on behalf of,
  - (i) a member, being an overseas visitor, of the crew of any ship or aircraft departing from the United Kingdom or the Isle of Man to an immediate destination outside the member States, or
  - (ii) a person who is not an overseas visitor, who has been resident in the member States for at least 365 days in the two years immediately preceding the date of the supply of the said goods and who, at the time of the said supply intends to depart from the United Kingdom or the Isle of Man for an immediate destination outside the member States and remain outside the member States for a period of at least 12 months; and
- (b) save as they may allow, the goods were produced to the proper officer on exportation; and
- (c) the goods were exported in that ship or aircraft or in such other ship or aircraft as the Commissioners may allow,

the supply, subject to such conditions as they may impose, shall be zero-rated.”.

**40.** Regulation 53 shall be omitted.

**41.** In regulation 54—

- (a) for paragraph (1)(a), there shall be substituted the following—
  - “(a) goods have been supplied to a person who is an overseas visitor and at the time of the supply intended to depart from the member States within 3 months from that date and that the goods should accompany him;”;
- (b) in paragraph 1(b), for “proper officer on exportation”, there shall be substituted the following—
  - “competent authorities for the purposes of the common system of value added tax in the member State from which the goods were finally exported to a place outside the member States”;
- (c) in paragraph 1(c), after “exported”, there shall be inserted “to a place outside the member States”; and
- (d) in paragraph (2), for “the United Kingdom”, there shall be substituted “the member States”.

**42.** Regulations 55 and 55A shall be omitted.

**43.** In regulations 56 and 57—

- (a) for “the United Kingdom”, in each place where those words occur, there shall be substituted “the member States”; and
- (b) for “acquire”, in each place where that word occurs, there shall be substituted “purchase”.

**44.** After regulation 57 there shall be inserted the following regulations—

**“Supplies to persons taxable in another member State**

**57A.** Where the Commissioners are satisfied that—

- (a) a supply of goods by a taxable person involves their removal from the United Kingdom;
- (b) that supply is to a person taxable in another member State; and

(c) the goods have been removed to another member State,  
the supply, subject to such conditions as they may impose, shall be zero-rated.

**Supplies of goods subject to excise duty to persons who are not taxable in another member State**

**57B.** Where the Commissioners are satisfied that—

- (a) a supply by a taxable person of goods subject to excise duty involves their removal from the United Kingdom to another member State;
- (b) that supply is other than to a person taxable in another member State and the place of supply is not, by virtue of section 6(2C) of the Act, treated as outside the United Kingdom; and
- (c) the goods have been removed to another member State in accordance with the provisions of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 **(43)**,

the supply, subject to such conditions as they may impose, shall be zero-rated.

**Supplies of new means of transport to persons departing to another member State**

**57C.** The Commissioners may, on application by a person who is not taxable in another member State, and who intends—

- (a) to purchase a new means of transport in the United Kingdom; and
- (b) to remove that new means of transport to another member State,

permit that person to purchase a new means of transport without payment of tax, for subsequent removal to another member State within two months of the date of supply and its supply, subject to such conditions as they may impose, shall be zero-rated.

**Territories to be treated as excluded from or included in the territory of the Community and of the member States**

**57D.**—(1) For the purposes of the Act the following territories shall be treated as excluded from the territory of the Community—

- (i) the Channel Islands;
- (ii) Andorra;
- (iii) Jungholz and Mittelberg (Kleines Walsertal) (Federal Republic of Germany); and
- (iv) San Marino.

(2) For the purposes of the Act the following territories shall be treated as excluded from the territory of the member States and the territory of the Community—

- (i) the Canary Islands (Kingdom of Spain);
- (ii) the overseas departments of the French Republic (Guadeloupe, Martinique, Reunion, St. Pierre and Miquelon and French Guiana); and
- (iii) Mount Athos (Hellenic Republic).

**57E.** For the purposes of the Act the following territories shall be treated as included in the territory of the member States and the territory of the Community—

- (i) the Principality of Monaco (French Republic); and
- (ii) the Isle of Man (United Kingdom).

### **Entry and exit formalities**

**57F.**—(1) Where goods enter the United Kingdom from the territories prescribed in regulation 57D the formalities relating to the entry of goods into the customs territory of the Community contained in Council Regulation (EEC) No. 4151/88(44) and the Customs Controls on Importation of Goods Regulations 1991(45) shall be completed.

(2) Where goods are exported from the United Kingdom to the territories prescribed in regulation 57D the formalities relating to the export of goods to a place outside the customs territory of the Community contained in Articles 161, 182 and 183 of Council Regulation (EEC) No. 2913/92(46) and implemented in Commission Regulation (EEC) No. 3269/92(47) shall be completed.

### **Use of the internal Community transit procedure**

**57G.** Where goods enter the United Kingdom from the territories prescribed in regulation 57D and the said goods are intended for another member State, or other destination outside the United Kingdom transport of the goods to which involves their passage through another member State, the internal Community transit procedure specified in Article 3(3) of Council Regulation (EEC) No. 2726/90(48) shall apply.

### **Customs and excise legislation to be applied**

**57H.** Subject to regulation 57I, where goods are imported into the United Kingdom from the territories prescribed in regulation 57D customs and excise legislation shall apply (so far as relevant) in relation to any tax chargeable upon such importation with the same exceptions and adaptations as are prescribed in regulations 39, 39A, 39B and 40 in relation to the application of section 24(1) of the Act.

**57I.** Where goods are imported into the United Kingdom from the territories prescribed in regulation 57D(2), section 4 of the Finance (No. 2) Act 1992(49) (enforcement powers) shall apply in relation to any tax chargeable upon such importation as if references in that section to “member States” excluded the territories prescribed in regulation 57D(2).

**57J.** Where goods are exported from the United Kingdom to the territories prescribed in regulation 57D the provisions of Articles 161, 182 and 183 of Council Regulation (EEC) No. 2913/92 (export of goods to a place outside the customs territory of the Community) and Commission Regulation (EEC) No. 3269/92 shall apply for the purpose of ensuring the correct application of the zero-rate of tax to such goods.

**57K.** Subject to regulation 57L, where goods are exported from the United Kingdom to the territories prescribed in regulation 57D the provisions made by or under the Customs and Excise Management Act 1979 in relation to the exportation of goods to places outside the member States shall apply (so far as relevant) for the purpose of ensuring the correct application of the zero-rate of tax to such goods.

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(44) OJ No. L367, 31.12.88, p.1.

(45) S.I. 1991/2724.

(46) OJ No. L302, 19.10.92, p.1.

(47) OJ No. L326, 12.11.92, p.11.

(48) OJ No. L262, 26.9.90, p.1.

(49) 1992 c. 48.

**57L.** Where goods are being dispatched or transported from the United Kingdom to the territories prescribed in regulation 57D(2), section 4 of the Finance (No. 2) Act 1992 (enforcement powers) shall apply to such goods as if references in that section to “member States” excluded the territories prescribed in regulation 57D(2).”.

**45.** After regulation 58 there shall be inserted the following regulation—

**“Accounting for tax on an acquisition by reference to value shown on an invoice**

**58A.** Where the time of the acquisition of any goods from another member State is determined by reference to the issue of an invoice such as is described in regulation 18A, tax shall be accounted for and paid in respect of the acquisition only on so much of its value as is shown on that invoice.”.

**46.** After regulation 60 there shall be inserted the following regulation—

**“Accounting etc. by reference to the duty point**

**60A.** Where in respect of—

- (a) any supply by a taxable person of dutiable goods, or
- (b) an acquisition by any person from another member State of dutiable goods,

the time of supply or acquisition, as the case may be, precedes the duty point in relation to those goods, the tax in respect of that supply or acquisition shall be accounted for and paid, and any question as to the inclusion of any duty in the value of the supply or acquisition shall be determined, by reference to the duty point or by reference to such later time as the Commissioners may allow.”.

**47.** For paragraph (1A) of regulation 62 there shall be substituted the following—

“(1A) At the time of claiming deduction of input tax in accordance with paragraph (1) above, a person shall, if the claim is in respect of—

- (a) a supply from another taxable person, hold the document which is required to be provided under regulation 12;
- (b) a supply under section 7(1) of the Act<sup>(50)</sup>, hold the relative invoice from the supplier;
- (c) an importation of goods, hold a document showing the claimant as importer, consignee or owner and showing the amount of tax charged on the goods and authenticated or issued by the proper officer;
- (d) goods which have been removed from warehouse, hold a document authenticated or issued by the proper officer showing the claimant’s particulars and the amount of tax charged on the goods;
- (e) an acquisition by him from another member State of any goods, other than a new means of transport, hold a document required by the authority in that other member State to be issued showing his registration number including the prefix “GB”, the registration number of the supplier including the alphabetical code of the member State in which the supplier is registered, the consideration for the supply exclusive of value added tax, the date of issue of the document and a description sufficient to identify the goods supplied; or
- (f) an acquisition by him from another member State of a new means of transport, hold a document required by the authority in that other member State to be

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(50) Section 7(1) was amended by section 19(2) of, and Schedule 2 to, the Finance Act 1987 (c. 16).

issued showing his registration number including the prefix “GB”, the registration number of the supplier including the alphabetical code of the member State in which the supplier is registered, the consideration for the supply exclusive of value added tax, the date of issue of the document and a description sufficient to identify the acquisition as a new means of transport as specified in section 47A of the Act;

provided that where the Commissioners so direct, either generally or in relation to particular cases or classes of cases, a claimant shall hold, instead of the document or invoice (as the case may require) specified in sub-paragraph (a), (b), (c), (d), (e) or (f) above, such other documentary evidence of the charge to tax as the Commissioners may direct.”.

48. After regulation 64 there shall be inserted the following regulations—

**“Notification of acquisition of new means of transport by non-taxable persons and payment of tax**

64A.—(1) Where—

- (a) a taxable acquisition of a new means of transport takes place in the United Kingdom;
- (b) the acquisition is not in pursuance of a taxable supply; and
- (c) the person acquiring the goods is not a taxable person at the time of the acquisition,

the person acquiring the goods shall notify the Commissioners of the acquisition within seven days of the time of the acquisition or the arrival of the goods in the United Kingdom, whichever is the later.

(2) The notification shall be in writing in the English language and shall contain the following particulars:

- (a) the name and current address of the person acquiring the new means of transport;
- (b) the time of the acquisition;
- (c) the date when the new means of transport arrived in the United Kingdom;
- (d) a full description of the new means of transport which shall include any registration mark allocated to it by any competent authority in another member State prior to its arrival in the United Kingdom and any chassis, hull or airframe identification number and engine number;
- (e) the consideration for the transaction in pursuance of which the new means of transport was acquired;
- (f) the name and address of the supplier in the member State from which the new means of transport was acquired;
- (g) the place where the new means of transport can be inspected; and
- (h) the date of the notification.

(3) The notification shall include a declaration, signed by the person who is required to make the notification or a person authorised in that behalf in writing, that all the information entered in it is true and complete.

(4) The notification shall be made at, or sent to, any office designated by the Commissioners for the receipt of such notifications.

(5) Any person required to notify the Commissioners of an acquisition of a new means of transport shall pay the tax due upon the acquisition at the time of notification or within thirty days of the Commissioners issuing a written demand to him detailing the tax due and requesting payment.

(6) In this regulation “competent authority” means an authority having powers under the laws in force in any member State to register a vehicle for road use in that member State.

### **First entry into service of a means of transport**

**64B.**—(1) For the purposes of section 47A of the Act a means of transport is to be treated as having first entered into service in the following circumstances—

- (a) in the case of a ship or aircraft—
  - (i) when it is delivered from its manufacturer to its first purchaser or owner, or its first being made available to its first purchaser or owner, whichever is the earlier; or
  - (ii) if its manufacturer takes it into use for demonstration purposes, its being first taken into such use, and
- (b) in the case of a motorized land vehicle—
  - (i) its first registration for road use by the competent authority in the member State of its manufacture or when a liability to register for road use is first incurred in the member State of its manufacture, whichever is the earlier; or
  - (ii) if it is not liable to be registered for road use in the member State of its manufacture, its removal by its first purchaser or owner, or its first delivery or its being made available to its first purchaser, whichever is the earlier; or
  - (iii) if its manufacturer takes it into use for demonstration purposes, its first being taken into such use.

(2) Where the times specified in paragraph (1) of this regulation cannot be established to the Commissioners' satisfaction, a means of transport is to be treated as having first entered into service on the issue of an invoice relating to the first supply of the means of transport.

(3) In this regulation—

“registration” means registration for road use in a member State corresponding in relation to that member State to registration in accordance with the Vehicles (Excise) Act 1971(51);

“competent authority” means an authority having powers under the laws in force in any member State to register a vehicle for road use in that member State.

### **Notification of acquisition of goods subject to excise duty by non-taxable persons and payment of tax**

**64C.**—(1) Where—

- (a) a taxable acquisition of goods subject to excise duty takes place in the United Kingdom;
  - (b) the acquisition is not in pursuance of a taxable supply; and
  - (c) the person acquiring the goods is not a taxable person at the time of the acquisition,
- the person acquiring the goods shall notify the Commissioners of the acquisition at the time of the acquisition or the arrival of the goods in the United Kingdom, whichever is the later.

(2) The notification shall be in writing in the English language and shall contain the following particulars:

- (a) the name and current address of the person acquiring the goods;

- (b) the time of the acquisition;
- (c) the date when the goods arrived in the United Kingdom;
- (d) the value of the goods including any excise duty payable; and
- (e) the tax due upon the acquisition.

(3) The notification shall include a declaration, signed by the person who is required to make the notification, that all the information entered in it is true and complete.

(4) Any person required to notify the Commissioners of an acquisition of goods subject to excise duty shall pay the tax due upon the acquisition at the time of notification and, in any event, not later than the last day on which he is required by this regulation to make such notification.

(5) Where a person required to make the notification dies or becomes incapacitated and control of his assets passes to another person, being a personal representative, trustee in bankruptcy, receiver, liquidator or person otherwise acting in a representative capacity, that other person shall, so long as he has such control, be required to make the notification referred to in this regulation provided that the requirement to pay the tax due upon the acquisition shall only apply to that other person to the extent of the assets of the deceased or incapacitated person over which he has control and, save to the extent aforesaid, this regulation shall apply to such person so acting, as if he were the deceased or incapacitated person.”.

**49.** In the Schedule(52)—

- (a) for the forms numbered 1, 4 and 5 there shall be substituted respectively the forms numbered 1, 4 and 5 in the Schedule to these Regulations; and
- (b) there shall be inserted after the form numbered 5 the forms numbered 6, 7 and 8 in the Schedule to these Regulations.

New King’s Beam House,  
22 Upper Ground,  
London,  
SE1 9PJ  
8th December 1992

*Leonard Harris*  
Commissioner of Customs and Excise

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SCHEDULE

Regulation 4(1)

Form No. 1







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Regulation 58(1)



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

For Official Use

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:

For official use D O R only	<input style="width: 100%; height: 30px;" type="text"/>
-----------------------------------	---

Fold here

Before you fill in this form please read the notes on the back and the VAT leaflet "Filling in your VAT return". Fill in all boxes clearly in ink, and write '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
For official use	<b>1</b>	VAT due in this period on <b>sales</b> and other outputs	
	<b>2</b>	VAT due in this period on <b>acquisitions</b> from other EC Member States	
	<b>3</b>	Total VAT due (the sum of boxes 1 and 2)	
	<b>4</b>	VAT reclaimed in this period on <b>purchases</b> and other inputs (including acquisitions from the EC)	
	<b>5</b>	Net VAT to be paid to Customs or reclaimed by you (Difference between boxes 3 and 4)	
	<b>6</b>	Total value of <b>sales</b> and all other outputs excluding any VAT. <b>Include your box 8 figure</b>	:00
	<b>7</b>	Total value of <b>purchases</b> and all other inputs excluding any VAT. <b>Include your box 9 figure</b>	:00
	<b>8</b>	Total value of all <b>supplies</b> of goods and related services, excluding any VAT, to other EC Member States	:00
	<b>9</b>	Total value of all <b>acquisitions</b> of goods and related services, excluding any VAT, from other EC Member States	:00
Retail schemes. If you have used any of the schemes in the period covered by this return, enter the relevant letter(s) in this box. <input style="width: 100%;" type="text"/>			

If you are enclosing a payment please tick this box.  <input type="checkbox"/>	DECLARATION: You, or someone on your behalf, must sign below. I, ..... declare that the (Full name of signatory in BLOCK LETTERS) information given above is true and complete. Signature ..... Date ..... 19..... A false declaration can result in prosecution.
--	--

VAT 100

<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
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Form No. 5

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Regulation 58(4)



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

For Official Use

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:

For official use D O R only	
---	--

Fold here

Before you fill in this form please read the notes on the back and the VAT leaflet "Filling in your VAT return". Fill in all boxes clearly in ink, and write '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
<b>For official use</b>	<b>1</b>	VAT due in this period on sales and other outputs		
	<b>2</b>	VAT due in this period on acquisitions from other EC Member States		
	<b>3</b>	Total VAT due (the sum of boxes 1 and 2)		
	<b>4</b>	VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)		
	<b>5</b>	Net VAT to be paid to Customs or reclaimed by you (Difference between boxes 3 and 4)		
	<b>6</b>	Total value of sales and all other outputs excluding any VAT. Include your box 8 figure		
	<b>7</b>	Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure		
	<b>8</b>	Total value of all supplies of goods and related services, excluding any VAT, to other EC Member States		
	<b>9</b>	Total value of all acquisitions of goods and related services, excluding any VAT, from other EC Member States		
Retail schemes. If you have used any of the schemes in the period covered by this return, enter the relevant letter(s) in this box. <input style="width: 100px;" type="text"/>				

If you are enclosing a payment please tick this box.  <input type="checkbox"/>	DECLARATION: You, or someone on your behalf, must sign below.  I, ..... declare that the (Full name of signatory in BLOCK LETTERS) information given above is true and complete.  Signature ..... Date .....19.....  A false declaration can result in prosecution.
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VAT 193

Form No. 6



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9. Have you exercised the OPTION TO MAKE THE PLACE OF SUPPLY THE UK, although you have NOT exceeded the UK threshold? (see note 9)

Tick one box

NO  Go to 10

YES  and the option was exercised in  on

Please enter the date of your first taxable supply in the UK

10. Do you intend to make distance sales of GOODS LIABLE TO EXCISE DUTY to the UK?

NO  Go to 12

YES  Please enter the estimated date of your first taxable supply in the UK.

11. (See note 11 - this is VERY IMPORTANT)

I am REQUIRED TO BE REGISTERED from

But I would LIKE TO BE REGISTERED from this earlier date  Go to 13

12. Do you intend to exercise the OPTION TO MAKE THE PLACE OF SUPPLY of your distance sales the UK?

NO

YES  Please enter the estimated date of your first taxable supply in the UK

The date from which I wish to be registered is

13. Please enter the ESTIMATED VALUE OF DISTANCE SALES you expect to make to the UK in the next 12 months

£

14. Declaration

I .....  
(Full name in BLOCK LETTERS)

declare that all the entered details and information in any accompanying documents are correct and complete

Signature .....

Tick one box

Proprietor  Partner  Director

Company Secretary  Authorised Official (including tax representative)  Trustee



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**4. Declaration**

We, ..... and  
(Full name of PRINCIPAL in BLOCK LETTERS)

.....  
(Full name of TAX REPRESENTATIVE in BLOCK LETTERS)

declare that all the entered details and information in any accompanying documents are correct and complete

Signature of Principal ..... Date .....

**Tick one box**

Proprietor <input type="checkbox"/>	Partner <input type="checkbox"/>	Director <input type="checkbox"/>
Company Secretary <input type="checkbox"/>	Authorised Official <input type="checkbox"/>	Trustee <input type="checkbox"/>

Signature of Tax Representative ..... Date .....

**Tick one box**

Proprietor <input type="checkbox"/>	Partner <input type="checkbox"/>	Director <input type="checkbox"/>
Company Secretary <input type="checkbox"/>	Authorised Official <input type="checkbox"/>	Trustee <input type="checkbox"/>



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## Appointment of Tax Representative

You should read the notes in the registration booklet "Should I be registered for VAT? - Distance Selling " which will help you to answer these questions.

**Please write clearly in black ink.**

- 1. Who is the business owned by? Please give the persons full name and address of the principal place of business.**


Phone No.  Postcode

Please give the VAT Registration number in EC country of origin

Please give the UK VAT Registration number (if any)

- 2. Enter the full name and address of the UK Tax Representative**


Phone No.  Postcode

- 3. Please give the date of appointment of Tax Representative and VAT registration number (if any)**

Date of appointment

VAT Registration number

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**4. Declaration**

We, ..... and  
(Full name of PRINCIPAL in BLOCK LETTERS)

.....  
(Full name of TAX REPRESENTATIVE in BLOCK LETTERS)

declare that all the entered details and information in any accompanying documents are correct and complete

Signature of Principal ..... Date .....

**Tick one box**

- |   |   |                                      |
|---|---|--------------------------------------|
| Proprietor<br><input type="checkbox"/>        | Partner<br><input type="checkbox"/>             | Director<br><input type="checkbox"/> |
| Company Secretary<br><input type="checkbox"/> | Authorised Official<br><input type="checkbox"/> | Trustee<br><input type="checkbox"/>  |

Signature of Tax Representative ..... Date .....

**Tick one box**

- |   |   |                                      |
|---|---|--------------------------------------|
| Proprietor<br><input type="checkbox"/>        | Partner<br><input type="checkbox"/>             | Director<br><input type="checkbox"/> |
| Company Secretary<br><input type="checkbox"/> | Authorised Official<br><input type="checkbox"/> | Trustee<br><input type="checkbox"/>  |

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## EXPLANATORY NOTE

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

These Regulations, which come into force on 1st January 1993, amend the Value Added Tax (General) Regulations 1985. The amendments implement or reflect the provisions of the directive of the Council of the European Communities dated 17th May 1977 No. [77/388/EEC](#) (OJ No. L145, 13.6.77, p.1) (the Sixth VAT Directive) as amended by the directive of that Council dated 16th December 1991 No. [91/680/EEC](#) (OJ No. L376, 31.12.91, p.1) (the Amending Directive). The Amending Directive amends the Sixth VAT Directive with a view to the abolition of fiscal frontiers. From 1st January 1993, goods coming into the United Kingdom from another member State of the European Communities (“member State”) will not be chargeable to tax on importation but instead may be chargeable to tax on their acquisition in the United Kingdom. Goods imported into the United Kingdom from a place outside the member States will continue to be chargeable to tax on their importation. References below to an Article are references to an Article in the Sixth VAT Directive and references to a section or Schedule are references to a section of, or Schedule to, the Value Added Tax Act 1983.

Regulation 3 amends regulation 2(1) to take account of, first, the alternative definition of “prescribed accounting period” introduced by regulation 19 of these Regulations and, secondly, the introduction of Schedules 1A and 1B.

Regulation 4 (which implements Article 22.1) amends regulation 4 to embrace the requirements relating to registration for VAT under the new Schedules 1A (distance selling) and 1B (acquisitions).

Regulation 5 (which implements new Article 28.b.B.3) introduces regulation 9A which sets out the notification requirements placed upon persons who exercise the place of supply option in relation to distance sales.

Regulation 6 (which implements Article 2.1) introduces regulation 10A which sets out the notification requirements in respect of the appointment of a tax representative under the new section 32A. Regulation 6 also introduces regulation 10B which sets out the notification requirements where the tax on an overseas supplier’s supplies is accounted for and paid by his United Kingdom customers. Regulation 10B also provides that the value added tax legislation in respect of the administration, collection and enforcement of the tax shall have effect in respect of a customer whilst an undertaking is in force as if that tax were on supplies or acquisitions made by the customer.

Regulation 7 (which implements Article 22.1.d.) introduces regulation 11A which defines “alphabetical code”.

Regulation 8 (which implements Article 22.3.a.) substitutes a new regulation 12. That regulation, which refers to the obligation to provide a tax invoice, is amended to embrace certain transactions with persons in other member States.

Regulation 9 (which implements Article 22.3.a.b.) substitutes a new regulation 13. That regulation is amended to require the inclusion of certain specified details on a tax invoice issued to a person in another member State. The main additions are country code prefix and customer’s VAT registration number.

Regulation 10 (which implements Article 22.3.a.) amends regulation 15(1) to require the issue of a full tax invoice in respect of a supply of any value, by a retailer, to a person in another member State.

Regulation 11 (which implements Article 22.3.a.) substitutes a new regulation 16. That regulation is amended so as not to nullify the effect of new regulation 9A.

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Regulation 12 introduces regulations 18A and 18B. Regulation 18A prescribes the description of invoice whose issue may be material for determining the time of the acquisition of goods from another member State. Regulation 18B provides special rules for determining the time of supply for land compulsorily purchased, and other transactions involving land, where the full amount of the consideration is not known at the time the land is sold.

Regulation 13 amends regulation 20 so as to provide for the time that supplies of water, gas or any form of power, heat, refrigeration or ventilation to another member State are to be treated as made.

Regulation 14 introduces regulation 20A, providing the time of acquisition of water, gas or any form of power, heat, refrigeration or ventilation from another member State, where the consideration for the acquisition is payable periodically.

Regulation 15 amends regulation 21 to exclude from the scope of regulation 21 supplier's goods in the possession of the buyer where the goods are supplied to somebody liable to account for acquisition tax on the supply in another member State.

Regulation 16 amends regulation 22 to exclude from the scope of regulation 22 contracts providing for retention payments on a supply of goods to somebody liable to account for acquisition tax on the supply in another member State.

Regulation 17 amends regulation 27 to make it clearer that any supply treated as made under Part IV of the Value Added Tax (General) Regulations when a payment is received, or an invoice is issued, is to be so treated only to the extent of the payment or invoice.

Regulation 18 amends regulation 28 by extending the regulations which are to be included as being referred to in section 41 (supplies spanning change of rate, etc).

Regulation 19 amends regulation 29(1) to introduce an alternative definition of "prescribed accounting period" (regulation 29(1)(b)), and a definition of "special accounting period" (regulation 29(1)(c)). These apply where a taxable person is belatedly registered for the purposes of the tax, and is given a first prescribed accounting period of six months or more. In conjunction with new regulations 29(1)(d) and 29(1)(e) and regulations 29(3) and 29(4) they determine the longer period or periods to be applied to the taxable person in such circumstances. Previous regulation 29(1)(b) becomes regulation 29(1A).

Regulation 20 amends regulation 30 to take account of acquisitions of goods from other member States. It also deletes paragraph (3)(b)(ii) of regulation 30 to reflect the deletion of items 5 and 6 of Group 9 of Schedule 5 and replaces it with a new paragraph which excludes the value of surrenders of interests in, rights over or licences to occupy land from apportionment calculations within the standard partial exemption method where such surrenders are incidental to the business of the taxable person making the surrender.

Regulation 21 amends regulation 32 to take account of acquisitions of goods from other member States, and to provide a right to deduct input tax in respect of supplies specified in the Value Added Tax (Input Tax) (Specified Supplies) Order 1992. This last amendment is a partial implementation of Article 17(3).

Regulations 22-24 amend regulations 37, 37B(a) and 37C(a) respectively to take account of acquisitions of goods from other member States.

Regulation 25 amends regulation 38 which interprets terms used in part VI (regulations concerning imports, exports and warehoused goods).

Regulation 26 amends regulation 39 which prescribes those customs and excise duties enactments to be excepted from application to VAT by virtue of section 24(1). The amended regulation incorporates the enactments currently excepted from application to VAT specified in section 24(3), which is amended with effect from 1st January 1993.

Regulation 27 introduces regulation 39A which carries forward the current provision in section 24(2), which is amended with effect from 1st January 1993, applying section 125(3) of the Customs and Excise Management Act 1979 to VAT by virtue of section 24(1).

Regulation 28 substitutes a new regulation 40 which specifies those directly applicable EC customs duty regulations to be excepted from application to VAT by virtue of section 24(1). Such regulations become generally applicable to VAT by virtue of section 24(1) for the first time on 1st January 1993.

Regulation 29 amends regulation 41 (postponed accounting for postal imports) to limit its application to consignments imported from outside the member States. The value limit for consignments is increased from £1,300 to £2,000 in line with current administrative practice.

Regulation 30 (which implements new Article 28.c.D.) substitutes a new regulation 42. The regulation provides a relief from VAT for taxable persons who import goods in the course of an onward zero-rated supply of those goods by the importer to a taxable person in another member State.

Regulation 31 omits regulation 44. With effect from 1st January 1993 goods placed under inward processing relief suspension arrangements will not be treated as imports for VAT purposes until the goods leave those arrangements and enter home use. Regulation 44 therefore becomes redundant.

Regulation 32 amends regulation 45 (re-importation of certain goods by non-taxable persons) to restrict its application to goods imported from outside the member States. The regulation is also amended to allow for the previous exportation to have been made from the United Kingdom or another member State.

Regulation 33 amends regulation 46 (re-importation of certain goods by taxable persons) to restrict its application to goods imported from outside the member States. The regulation is also amended to allow for the previous exportation to have been made from the United Kingdom or another member State.

Regulation 34 amends regulation 47 (re-importation of motor cars and works of art) to restrict its application to goods imported from outside the member States.

Regulation 35 amends regulation 48 (re-importation of goods exported for repair or process) to restrict its application to goods imported from outside the member States. The regulation is also amended to allow for the previous exportation to have been made from the United Kingdom or another member State.

Regulation 36 amends regulation 49 (zero-rating of supplies to export houses) to restrict its application to exports outside the member States.

Regulation 37 amends regulation 50 (zero-rating of supplies of containers) to restrict its application to exports outside the member States.

Regulation 38 amends regulation 51 (zero-rating of supplies to overseas persons) to restrict its application to exports outside the member States.

Regulations 39-42 amend the Retail Export Scheme, under which goods can be purchased for export free of VAT, to restrict its application to visitors who are not EC residents (including crew of any ship or aircraft) and who are returning to a country outside the member States and to EC residents who are emigrating to a country outside the member States. With effect from 1 January 1993 purchases of goods by EC residents will be taxed in the member State where the goods were supplied instead of upon their importation into another member State. Accordingly, regulations 53, 55 and 55A become redundant and are omitted. Regulations 52 and 54 are amended to restrict the relief from tax to the categories of person described above and to exports from the member States.

Regulation 43 amends regulations 56 and 57 (zero-rating of supplies of new vehicles to persons leaving the UK) to restrict its application to persons leaving the member States.

Regulation 44 introduces regulations 57A to 57L—

- (a) regulation 57A implements new Article 28c.A.a. The regulation provides for the zero-rating of supplies of goods which involve their removal to a customer in another member

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State who is a taxable person. The regulation provides for the supply to be zero-rated subject to any conditions the Commissioners may impose.

- (b) regulation 57B implements new Article 28c.A.c. The regulation provides for the zero-rating of supplies of goods subject to excise duty which involve the removal of those goods to another member State in circumstances where the purchaser is not registered for VAT in the member States and he complies with the requirements of excise duty legislation relating to the intra-EC movement of excise goods. The regulation applies to persons or bodies purchasing such goods for business purposes or for the purposes of the activities carried on by the body and specifies that the supply will be zero-rated subject to any conditions the Commissioners may impose.
- (c) regulation 57C implements new Article 28c.A.b. The regulation provides for the Commissioners to permit the purchase of a new means of transport in the UK without payment of tax, where the purchaser is a non-taxable person who intends to remove it from the UK to another member State. The regulation provides for the supply to be zero-rated subject to any conditions the Commissioners may impose and prescribes the time limit for the removal of the new means of transport from the UK.
- (d) regulation 57D prescribes those “third territories” which, because they are part of the customs territory of the Community but outside the EC VAT system, are to be treated, for VAT purposes, as if they were third countries. Goods received from and sent to these territories will, for VAT purposes, be treated as imports and exports.
- (e) regulation 57E specifies those territories that are to be treated as part of the EC for VAT purposes.
- (f) regulation 57F implements new Article 33.a. and specifies that the EC Council Regulation and national legislation governing the formalities required when goods enter or leave the customs territory of the Community are to apply to imports from and exports to third territories.
- (g) regulation 57G also implements new Article 33.a. and specifies the circumstances in which the internal Community transit procedure is to apply to imports from third territories.
- (h) regulation 57H applies, for VAT purposes, customs and excise duty legislation to goods imported from third territories, save those import provisions excepted from application to VAT specified in regulations 39, 39B and 40.
- (i) regulation 57I specifies that Customs enforcement powers relating to imports from outside the member States shall apply to imports from the third territories specified in regulation 57D(2) which are part of the territory of a member State.
- (j) regulation 57J specifies that the EC Regulations governing the export of goods to a place outside the customs territory of the Community are to apply, for VAT purposes, to goods exported to third territories.
- (k) regulation 57K applies, for VAT purposes, national customs and excise legislation relating to the export of goods to places outside the member States to goods exported to third territories.
- (l) regulation 57L specifies that Customs enforcement powers relating to exports of goods outside the member States shall apply to the export of goods to the third territories specified in regulation 57D(2) which are part of the territory of a member State.

Regulation 45 introduces regulation 58A. The new regulation provides for tax on an acquisition being accounted and paid for by reference to the value shown on an invoice issued in accordance with regulation 18A.

Regulation 46 (which implements new Article 28.e.) introduces regulation 60A which provides for accounting for and payment of tax in certain cases by reference to the duty point and for any question

as to the inclusion of duty in the value of a supply or acquisition to be determined by reference to the duty point.

Regulation 47 (which implements Article 18) amends regulation 62(1A) to allow tax invoices issued under the law of another member State to be acceptable for deduction of input tax within the acquisition accounting arrangements.

Regulation 48 introduces regulations 64A to 64C—

- (a) regulation 64A implements Article 22. The regulation makes provision for the notification of, and payment of tax on, the acquisition of a new means of transport by non-taxable persons. It specifies the time by which both notification and payment must be made, the information to be provided, and requires that the notifications be sent to any office designated by the Commissioners for the purposes of receiving them.
- (b) regulation 64B implements new Article 28.a. The regulation defines the time of first entry into service of a means of transport for the purpose of determining whether or not the means of transport is new at the time of any intra-Community supply.
- (c) regulation 64C implements Article 22. The regulation makes provision for the notification of, and payment of tax on, the acquisition of goods subject to excise duty by persons or bodies who are not registered for VAT. It specifies the time by which both notification and payment must be made and the information to be provided.

Regulation 49 (which implements Article 21.1 and 22.1) substitutes revised forms 1 (application for registration), 4 (value added tax return) and 5 (final value added tax return) in the Schedule to the Value Added Tax (General) Regulations and introduces forms 6 (application for registration: distance selling), 7 (application for registration: acquisitions) and 8 (appointment of tax representative).