

2003 No. 1485

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 4) Regulations 2003

Made - - - - *6th June 2003*

Laid before the House of Commons *9th June 2003*

Coming into force - - *1st July 2003*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 30(8) and 88(5) of, and paragraph 2(1), (2), (10) and (11) of Schedule 11 to, the Value Added Tax Act 1994(a), hereby make the following regulations:

1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) (No. 4) Regulations 2003 and come into force on 1st July 2003.

(2) Regulations 5 and 6 have effect in relation to supplies made on or after 1st July 2003.

2. Amend the Value Added Tax Regulations 1995(b) as follows.

3. In regulation 15 (change of rate, credit notes)—

(a) after “section 2” insert “or 29A”, and

(b) for “or zero-rated” substitute “, zero-rated or reduced-rate”.

4. In regulation 24 (interpretation of Part V – accounting, payment and records), in the definition of “VAT allowable portion”, “VAT payable portion” and “VAT account”, for “33”, substitute “32”.

5. In regulation 117 (interpretation of Part XVI – importations, exportations and removals)—

(a) in paragraph (4), for “regulations 130 and” substitute “regulation”,

(b) in paragraph (7A), for “regulations 130(a)(i) and” substitute “regulation”, and

(c) omit paragraph (9).

6. Omit regulations 129(2) (supplies to overseas persons - crew), 130 (supplies to crew and departing EC residents) and 131(2) (supplies to persons departing the member States - crew).

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6th June 2003

Ray McAfee

Commissioner of Customs and Excise

(a) 1994 c. 23. Section 96(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners under the Act. Section 88 was amended by paragraph 4 of Schedule 31 to the Finance Act 2001 c. 9.

(b) S.I. 1995/2518; relevant amending instruments are S.I. 1995/3147, S.I. 1996/210, S.I. 1999/438.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st July 2003, further amend the Value Added Tax Regulations 1995 (S.I.1995/2518) (“the Principal Regulations”).

Regulation 3 makes amendment consequential to the amendment of sections 2, 29A and 88 of the Value Added Tax Act 1994 (c. 23). Regulation 4 corrects an error in regulation 24 of the Principal Regulations.

Regulations 5 and 6 make amendment relating to the zero-rating of supplies made to persons departing the member States. Regulation 130 of the Principal Regulations (which made separate provision specifically in respect of departing Community residents and the crew of ships and aircraft departing the UK) is omitted. The necessary consequential amendments are also made. The amended regulation 131 of the Principal Regulations implements the second subparagraph of Article 15(2) of Council Directive 77/88/EEC (O.J. L. 145, 13.6.1997, p.1), as amended by Article 1(3) of Council Directive 95/7/EC (O.J. L. 102, 5.5.1995, p.18).

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