
 S T A T U T O R Y I N S T R U M E N T S

1975 No. 274

VALUE ADDED TAX

The Value Added Tax (Supplies by Retailers) (Amendment)**Regulations 1975**

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| <i>Made</i> - - - - | <i>3rd March 1975</i> |
| <i>Laid before the House of Commons</i> | <i>10th March 1975</i> |
| <i>Coming into Operation</i> | <i>1st April 1975</i> |

The Commissioners of Customs and Excise, by virtue of the powers conferred on them by section 30(3) of the Finance Act 1972(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1.—(1) These Regulations may be cited as the Value Added Tax (Supplies by Retailers) (Amendment) Regulations 1975 and shall come into operation on 1st April 1975.

(2) In these Regulations:—

“the Act” means the Finance Act 1972;

“notice” means any notice published pursuant to the Value Added Tax (Supplies by Retailers) Regulations 1972(b);

“scheme” means any method such as is mentioned in Regulation 2 of the Value Added Tax (Supplies by Retailers) Regulations 1972.

(3) The Interpretation Act 1889(c) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

2. Regulations 8 and 9 of the Value Added Tax (Supplies by Retailers) Regulations 1972 shall be deleted and there shall be substituted therefor the following:—

“8.—(1) A retailer who makes supplies of a description for the time being specified in Group 14 of Schedule 4 to the Act, shall, in making any calculations in order to use any scheme pursuant to these Regulations, make an adjustment to those calculations in the manner prescribed by a notice published by the Commissioners for that purpose or in accordance with any agreement made by them with any such retailer.

(2) The Commissioners may vary the manner of adjustment of such calculations either by publishing a fresh notice or by agreement with any retailer.

9. Where pursuant to any enactment there is a change in the tax charged on any supply, including a change to or from no tax being charged on such supply, a retailer using any scheme shall take such steps relating to that scheme

 (a) 1972 c. 41.

(b) 1972/1148 (1972 II, p. 3387).

(c) 1889 c. 63.

as are directed in any notice applicable to him or as may be agreed between him and the Commissioners.”.

3rd March 1975.

King's Beam House,
Mark Lane,
London EC3R 7HE.

Dorothy Johnstone,
Commissioner of Customs
and Excise.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations make minor amendments to Regulations 8 and 9 of the Value Added Tax (Supplies by Retailers) Regulations 1972 to allow greater flexibility in dealing with supplies by retail pharmacists and, generally, in dealing with changes in the tax charge.

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