

## 1978 No. 972

## VALUE ADDED TAX

**The Value Added Tax (General) (Amendment) (No. 2)  
Regulations 1978**

<i>Made</i> - - - -	13th July 1978
<i>Laid before the House of Commons</i> -	21st July 1978
<i>Coming into Operation</i>	1st October 1978

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 3(1), 12(7) and 30 of the Finance Act 1972(a) 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. 2) Regulations 1978 and shall come into operation on 1st October 1978.

2.—(1) In these Regulations “the Principal Regulations” means the Value Added Tax (General) Regulations 1977(b) as amended(c).

(2) The Interpretation Act 1889(d) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament and section 38(2) of that Act shall apply as if these Regulations were an Act of Parliament and as if the Regulations varied or deleted by these Regulations were Acts of Parliament repealed by an Act of Parliament.

3. Regulation 49 of the Principal Regulations shall be deleted and the following substituted therefor—

“49. The Commissioners may, on application by an overseas visitor who intends to depart from the United Kingdom within 15 months and remain outside the United Kingdom for a period of at least 12 months, permit him within 12 months of his intended departure to acquire a new motor vehicle from a manufacturer without payment of tax for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.”.

4. Regulation 50 of the Principal Regulations shall be deleted and the following substituted therefor—

“50. The Commissioners may, on application by any person who intends to depart from the United Kingdom within 9 months and remain outside the United Kingdom for a period of at least 12 months, permit him within 6 months of his intended departure to acquire a new motor vehicle

(a) 1972 c. 41.  
(c) S.I. 1978/532

(b) S.I. 1977/1759.  
(d) 1889 c. 63.

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from a manufacturer without payment of tax for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.”.

**5.** Regulation 51 of the Principal Regulations shall be amended by deleting paragraph (3) thereof.

**6.** Schedule 1 to the Principal Regulations shall be amended by deleting the forms numbered 4, 5 and 6 thereof and substituting the forms numbered 4 and 6 in the Schedule to these Regulations.

*J. C. Leeming,*

Commissioner of Customs and Excise.

13th July 1978.

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



FORM No. 6

REGULATION 51(4)

**Final Return of Value Added Tax**

For the period  
to  
These dates must not be altered without the  
agreement of Customs & Excise.

LVO	Registration No.	Period No.

The person named here must complete the whole of this form (writing "none" where appropriate) in accordance with the instructions contained overleaf and return it in the enclosed envelope to the Controller VAT Central Unit, HM Customs & Excise, 21 Victoria Ave., SOUTHEND-ON-SEA X.

not later than

The tax payable must be paid by the same date by remittance enclosed with this form or by National or Bank Giro.

**WARNING**

A return which is incomplete or qualified in any way (e.g. marked "Provisional") does not satisfy the legal requirements. Failure to make a return or to pay the full amount of tax payable by the due date is an offence.

**Account of tax payable or repayable**

	£	p
TAX DUE in this period on OUTPUTS (sales, etc.) including tax on stocks and assets—see declaration below	1	
Tax due on imported goods, goods from bonded warehouses and services received from abroad	2	
Underdeclarations and/or underpayments of tax in previous periods notified in writing by Customs and Excise	3	
Other underdeclarations made on previous returns	4	
(Total of boxes 1, 2, 3 and 4) <b>TOTAL TAX DUE</b>	5	
TAX DEDUCTIBLE being the credit claimed in this period for input tax allowable (on purchases etc.)	6	
Overdeclarations and/or overpayments of tax in previous periods notified in writing by Customs and Excise	7	
Other overdeclarations made on previous returns	8	
(Total of boxes 6, 7 and 8) <b>TOTAL TAX DEDUCTIBLE</b>	9	
<b>NET TAX PAYABLE OR REPAYABLE</b> <i>(Difference between boxes 5 and 9)</i>	10	

Please tick the following boxes if "YES" is appropriate:

Box 8 includes bad debt relief

Box 11 includes exempt outputs

Box 11 includes exports

Total values of Outputs and Inputs (excluding any Value Added Tax)

Outputs (sales, etc.)

Inputs (purchases, etc.)

11		0 0
12		0 0

Please tick ONE only of the following boxes:

Special schemes for Retailers (Notice No. 727)

If you have used any of the schemes please tick the box(es) marked with the appropriate letter(s)

If box 5 is greater than box 9: Payment by Giro

Payment enclosed

A  B  C  D  E  F  G  H  J

If box 9 is greater than box 5: Repayment due

Declaration by the signatory to be completed by or on behalf of the person named above.

I,

(full name of signatory in BLOCK LETTERS)

declare that the

information given in this return is true and complete. The total tax due as stated in this return includes the amount of £ representing tax due on all goods in stock or forming part of the assets of the business (including capital goods) at the close of business on

Signed

Date

## EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

Regulation 3 amends Regulation 49 to specify the earliest date on which an overseas visitor may make an application for permission to acquire a new motor vehicle without payment of tax for subsequent export, and to specify the earliest date on which he may acquire such vehicle before his intended departure from the United Kingdom.

Regulation 4 amends Regulation 50 to advance the earliest date on which a person may make an application for permission to acquire a new motor vehicle without payment of tax for subsequent export, in order that he may acquire such vehicle a full 6 months before his intended departure from the United Kingdom, and to secure consistency in wording with Regulation 49.

Regulation 5 removes the requirement upon a body corporate acting as the representative member of a group as provided by section 21 of the Finance Act 1972 to make an annual return of the trading figures of the associated businesses in that group.

Regulation 6 provides for the removal of the form numbered 5, no longer required because of the amendment provided by Regulation 5, and further provides for simplified and shorter versions of the forms numbered 4 and 6.

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