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

1985 No. 105**VALUE ADDED TAX****The Value Added Tax (General) (Amendment) Regulations 1985**

<i>Made - - - -</i>	<i>31st January 1985</i>
<i>Laid before the</i>	
<i>House of Commons</i>	<i>7th February 1985</i>
<i>Coming into Operation</i>	<i>1st March 1985</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 15(3) and (4), 16(7) and 25 of, and paragraph 2 of Schedule 7 to, the Value Added Tax Act 1983^(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) Regulations 1985 and shall come into operation on 1st March 1985.

2. The Value Added Tax (General) Regulations 1980^(b) shall be amended in accordance with the following provisions of these Regulations.

3. In regulation 2(1), after the definition of “the Community”, there shall be inserted the following definition—

““datapost packet” means a postal packet containing goods which is posted in the United Kingdom as a datapost packet for transmission to a place outside the United Kingdom in accordance with the terms of a contract entered into between the Post Office and the sender of the packet; or which is received at a post office in the United Kingdom from a place outside the United Kingdom for transmission and delivery in the United Kingdom as if it were a datapost packet;”.

4. In regulation 8(2) for the words “by the person selling them” there shall be substituted the words “, on a sale by auction, by the auctioneer, and, where the sale is otherwise than by auction, by the person selling the goods ,”.

5. After regulation 24 there shall be inserted the following regulation—

“ 24A. A taxable person may attribute to taxable supplies input tax of his charged in respect of goods or services used for the purpose of supplies comprised in Group 2 or Group 5 of Schedule 6 to the Value Added Tax Act

^(a) 1983 c. 55.

^(b) S.I. 1980/1536; relevant amending instruments are S.I. 1981/1530, 1984/155, 929 (as amended by S.I. 1984/1376).

1983 made by a branch of his in a country other than the United Kingdom to a person outside the member states of the Community.”.

6. In regulation 33 after the word “post”, in the first line, there shall be inserted the words “, other than by datapost packet,”.

7. In regulation 46, for sub-paragraph (b) there shall be substituted the following—

“(b) where the final destination was to be—

- (i) the Republic of Ireland, the value of the goods together with tax exceeded £45,
- (ii) Greece, the value of the goods together with tax exceeded £145, or
- (iii) any other member state of the Community, the value of the goods together with tax exceeded £163; and”.

8. In regulation 48(1), for sub-paragraph (b) there shall be substituted the following—

“(b) where the final destination was to be—

- (i) the Republic of Ireland, the value of the goods together with tax exceeded £45,
- (ii) Greece, the value of the goods together with tax exceeded £145, or
- (iii) any other member state of the Community, the value of the goods together with tax exceeded £163; and”.

9. In regulation 52—

- (a) for the words “person selling the goods, whether or not he is registered under the Act, shall” there shall be substituted the words “auctioneer on a sale by auction or, where the sale is otherwise than by auction, the person selling the goods, shall, whether or not registered under the Act, ”;
- (b) for the words “person selling the goods”, where secondly occurring, there shall be substituted the words “auctioneer or person selling the goods, as the case may be, ”; and
- (c) for the words “which either or both may be required to furnish” there shall be substituted the word “furnished”.

King's Beam House,
Mark Lane,
London, EC3R 7HE.
31st January 1985.

P. Jefferson Smith,
Commissioner of Customs and Excise.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, which come into operation on 1st March 1985, amend various provisions of the Value Added Tax (General) Regulations 1980.

Regulations 4 and 9 amend regulations 8(2) and 52 respectively to specify that, where an auctioneer sells the goods on behalf of the person exercising the power of sale, it is the auctioneer who must issue the tax invoice, furnish the required statement to Customs and Excise and pay the tax due to the Commissioners.

Regulation 5 inserts a new regulation 24A to allow the recovery of input tax incurred by a taxable person in the United Kingdom in connection with insurance and banking supplies made by one of his overseas branches to a person who belongs in a country outside the Economic Community.

Regulation 6 amends regulation 33 (as amended by the Value Added Tax (General) (Amendments) (No. 2) and (No. 3) Regulations 1984) to withdraw from Datapost the concession given to the Post Office to retain the VAT postponed accounting system for certain postal importations when the system was generally withdrawn on 1st November 1984; Regulation 3 adds to regulation 2(1) a definition of a datapost packet.

Regulations 7 and 8 amend regulations 46 and 48(1) respectively to provide revised values of goods that can be purchased under the retail export schemes by Community travellers.

SI 1985/105
ISBN 0-11-056105-8

