
STATUTORY INSTRUMENTS

1992 No. 3097

VALUE ADDED TAX

The Value Added Tax (Accounting and Records) (Amendment) 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 14(1) and 14(8) of, and paragraphs 2(1), 2(5), 7(1) and 7(1A) 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 (Accounting and Records) (Amendment) Regulations 1992 and shall come into force on 1st January 1993.
2. The Value Added Tax (Accounting and Records) Regulations 1989(2) shall be amended as follows.
3. In regulation 2—
 - (a) in paragraph (1), the words “and preserve” shall be omitted;
 - (b) for paragraph (1)(e) there shall be substituted the following—

“(e) documentation received by him relating to acquisitions by him of any goods from other member States;”;
 - (c) for paragraph (1)(f) there shall be substituted the following—

“(f) copy documentation issued by him relating to the transfer, dispatch or transportation of goods by him to other member States;”;
 - (d) after sub-paragraph (f) there shall be inserted the following sub-paragraphs—

(1) 1983 c. 55; section 14(1) was amended by section 11(1) of the Finance Act 1987 (c. 16) and section 14(2) of, and paragraph 15(1) of Schedule 3 to, the Finance (No. 2) Act 1992 (c. 48); section 48(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners; paragraph 2(1) of Schedule 7 was amended by section 14(2) of, and paragraph 64(1) of Schedule 3 to, the Finance (No. 2) Act 1992; paragraph 7(1) of Schedule 7 was amended by section 25 of the Finance Act 1989 (c. 26) and section 14(2) of, and paragraph 70 of Schedule 3 to, the Finance (No. 2) Act 1992; paragraph 7(1A) of Schedule 7 was inserted by section 25 of the Finance Act 1989.

(2) S. I. 1989/2248.

- (g) documentation received by him relating to the transfer, dispatch or transportation of goods by him to other member States;
 - (h) documentation relating to importations and exportations by him; and
 - (i) all credit notes, debit notes or other documents which evidence an increase or decrease in consideration that are received, and copies of all such documents that are issued by him.”;
 - (e) in paragraph (2), for the words “of this regulation” there shall be substituted “above”; and
 - (f) paragraph (3) shall be omitted.
- 4. After regulation 2 there shall be inserted the following regulation—
 - “**2A.** Every person who, at a time when he is not a taxable person, acquires in the United Kingdom from another member State any goods which are subject to a duty of excise or consist in a new means of transport shall, for the purpose of accounting for tax, keep such records with respect to the acquisition as may be specified in any notice published by the Commissioners in pursuance of this regulation.”.
- 5. Regulation 3 shall be omitted.
- 6. In regulation 4—
 - (a) after sub-paragraph (a) of paragraph (3) there shall be inserted the following sub-paragraph—
 - “(aa) a total of the output tax due on acquisitions from other member States by the taxable person for that prescribed accounting period;”;
 - (b) after sub-paragraph (a) of paragraph (4) there shall be inserted the following sub-paragraph—
 - “(aa) a total of the input tax allowable “in respect of acquisitions from other member States by the taxable person for that prescribed accounting period by virtue of section 15 of the Act;”.
- 7. After regulation 4 there shall be inserted the following regulation—
 - “**The register of temporary movement of goods to and from other member States**
 - 4A.—**(1) Every taxable person shall keep and maintain, in accordance with this regulation, a register to be known as the register of temporary movement of goods to and from other member States.
 - (2) Where goods have been moved to or received from another member State and they are to be returned within a period of two years of the date of their first removal or receipt, whichever the case may be, the register shall contain the following information:
 - (a) the date of removal of goods to another member State;
 - (b) the date of receipt of the goods mentioned in sub-paragraph (a) above when they are returned from the member State mentioned in that sub-paragraph or another member State;
 - (c) the date of receipt of goods from another member State;
 - (d) the date of removal of the goods mentioned in sub-paragraph (c) above when they are returned to the member State mentioned in that sub-paragraph or another member State;
 - (e) a description of the goods sufficient to identify them;

- (f) a description of any process, work or other operation carried out on the goods either in the United Kingdom or in another member State;
- (g) the consideration for the supply of the goods; and
- (h) the consideration for the supply of any processing, work or other operation carried out on the goods either in the United Kingdom or another member State.

(3) The Commissioners may in relation to a trade or business of a description specified by them supplement the list of information required in paragraph (2) above by a notice published by them for that purpose.”.

8. In regulation 8—

- (a) in paragraph (2), after “furnished” there shall be inserted “except that the total of the output tax due in that period on acquisitions from other member States shall be entered instead in the box opposite the legend ‘VAT due in this period on acquisitions from other EC Member States’”; and
- (b) in paragraph (3), after “inputs” there shall be inserted “(including acquisitions from the EC)”.

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

Leonard Harris
Commissioner of Customs and Excise

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st January 1993, implement the requirements under Article 22.2 of the directive of the Council of the European Communities dated 17th May 1977 No. [77/388/EEC](#) (OJ No. L145), 13.7.1977, p.1) and the amendments of that directive by the directive of that Council dated 16th December 1991 No. [91/680/EEC](#) (OJ No. L376, 31.12.1991, p.1) (Amendments with a view to the abolition of fiscal frontiers).

These Regulations amend the Value Added Tax (Accounting and Records) Regulations 1989.

Regulation 3 amends regulation 2 to require the keeping of records relating to acquisitions from other member States of the European Economic Community and transfers, dispatches and transportations of goods to other member States.

Regulation 4 introduces regulation 2A which requires non-taxable persons to keep records relating to acquisitions of new means of transport and goods subject to excise duty, as specified in a notice by the Commissioners.

Regulation 5 omits regulation 3.

Regulation 6 amends regulation 4 to expand the required content of the VAT account to include tax due and deductible on acquisitions.

Regulation 7 introduces regulation 4A to require the keeping of a register of temporary movement of goods sent to and received from other member States.

Regulation 8 amends regulation 8 (which provides for determining the amounts to be shown in VAT returns) having regard to the revision of VAT return forms made by the Value Added Tax (General) (Amendment) (No. 4) Regulations 1992.