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## STATUTORY INSTRUMENTS

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# 1993 No. 119

## VALUE ADDED TAX

### The Value Added Tax (General) (Amendment) Regulations 1993

<i>Made</i>	- - - -	<i>26th January 1993</i>
<i>Laid before the House of Commons</i>	- - - -	<i>26th January 1993</i>
<i>Coming into force</i>	- -	<i>26th January 1993</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 15(1), (3) and (4) of 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 (General) (Amendment) Regulations 1993 and shall come into force on 26th January 1993.

2. After paragraph (1A) of regulation 29 of the Value Added Tax (General) Regulations 1985(2) there shall be added the following—

“(2) The provisions of paragraphs (3), (4), (5) and (6) below shall be used for determining the longer period applicable to taxable persons under this Part.

(3) A taxable person who incurs exempt input tax during any tax year shall have applied to him a longer period which shall correspond with that tax year unless he did not incur exempt input tax during his immediately preceding tax year or registration period, in which case his longer period shall—

- (a) begin on the first day of the first prescribed accounting period in which he incurs exempt input tax; and
- (b) end on the last day of that tax year,

except where he only incurs exempt input tax in the last prescribed accounting period of his tax year, in which case no longer period shall be applied to him in respect of that tax year.

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(1) 1983 c. 55; section 15(1) and (3) were substituted by section 12 of the Finance Act 1987 (c. 16); section 15(1) was amended by section 14(2) of, and paragraph 16(1) of Schedule 3 to, the Finance (No. 2) Act 1992 (c. 48); section 15(3) was amended by section 26 of the Finance Act 1989 (c. 26); section 48(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners.

(2) S.I. 1985/886; relevant amendments have been made by S.I. 1992/645 and 1992/3102.

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**Status:** This is the original version (as it was originally made).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

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(4) A taxable person who incurs exempt input tax during his registration period shall have applied to him a longer period which shall begin on the first day on which he incurs exempt input tax and end on the day before the commencement of his first tax year.

(5) In the case of a taxable person ceasing to be taxable during a longer period applicable to him, that longer period shall end on the day when he ceases to be taxable.

(6) The Commissioners may approve in the case of a taxable person who incurs exempt input tax, or a class of such persons, that a longer period shall apply which need not correspond with a tax year.”.

New King’s Beam House,  
22 Upper Ground,  
London SE1 9PJ  
26th January 1993

*Leonard Harris*  
Commissioner of Customs and Excise

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations, which come into force on 26th January 1993, re-introduce paragraphs (2) to (6) of regulation 29 of the Value Added Tax (General) Regulations 1985, which had been inadvertently removed by regulation 19 of the Value Added Tax (General) (Amendment) (No. 4) Regulations 1992.