

This Statutory Instrument has been made in consequence of a defect in [S.I. 1992/3153](#) and is being issued free of charge to all known recipients of that Statutory Instrument

STATUTORY INSTRUMENTS

1993 No. 1222

VALUE ADDED TAX

The Value Added Tax (Repayments to Third Country Traders) (Amendment) Regulations 1993

<i>Made</i>	- - - -	<i>5th May 1993</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th May 1993</i>
<i>Coming into force</i>	- -	<i>31st May 1993</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 23 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 (Repayments to Third Country Traders) (Amendment) Regulations 1993 and shall come into force on 31st May 1993.

2. The Value Added Tax (Repayments to Third Country Traders) (Amendment) Regulations 1992(2) are hereby revoked.

3. In sub-paragraph (b) of paragraph (2) of regulation 5 of the Value Added Tax (Repayments to Third Country Traders) Regulations 1987 (3)—

- (a) after paragraph (i) “or” shall be omitted; and
- (b) after paragraph (ii) there shall be inserted

“and

- (iii) goods where the tax on the supply is payable solely by the person to whom they are supplied in accordance with the provisions of section 32B of the Act(4).”

(1) 1983 c. 55; section 23 was amended by paragraph 2 of Schedule 2 to the Finance Act 1987 (c. 16) and by section 14(2) of, and paragraph 24 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.

(2) [S.I. 1992/3153](#).

(3) [S.I. 1987/2015](#).

(4) Section 32B was inserted by section 14(2) of, and paragraph 34 of Schedule 3 to, the Finance (No. 2) Act 1992.

Status: This is the original version (as it was originally made).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

New King's Beam House 22 Upper Ground
LONDON SE1 9PJ
5th May 1993

E. Woods
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations revoke the Value Added Tax (Repayments to Third Country Traders) (Amendment) Regulations 1992 which did not achieve what was intended to be achieved, namely the implementation of the modification of Article 17.4 of the European Economic Community Sixth Directive (No. [77/338/EEC](#) OJ No. 445, 13.7.1977, p. 1) which modification enables third country traders whose taxable supplies fall to be taxed in accordance with section 32B of the Value Added Tax Act 1983 to be entitled to repayment of tax under the Value Added Tax (Repayments to Third Country Traders) Regulations 1987.

These Regulations achieve what was intended to be achieved by inserting sub-paragraph (b)(iii) into regulation 5(2) of the Value Added Tax (Repayments to Third Country Traders) Regulations 1987.