

*This Statutory Instrument has been made in consequence of a defect in [S.I. 1992/3102](#) and is being issued free of charge to all known recipients of that Statutory instrument.*

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## STATUTORY INSTRUMENTS

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# 1993 No. 1224

## VALUE ADDED TAX

### The Value Added Tax (General) (Amendment) (No. 4) 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 sections 6(4A) and 46A(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) (No.4) Regulations 1993 and shall come into force on 31st May 1993.
2. For regulation 9A of the Value Added Tax (General) Regulations 1985 (2) there shall be substituted the following—

“9A.—(1) Where a person has exercised an option in the United Kingdom corresponding to an option such as is mentioned in paragraph 1(2) of Schedule 1A to the Act, in respect of supplies involving the removal of goods to another member State, he shall notify the Commissioners in writing of the exercise of that option not less than thirty days before the date on which the first supply to which the option relates is made.

(2) The notification referred to in paragraph (1) above shall contain the name of the member State to which the goods are to be removed under the direction or control of the person making the supply.

(3) Any person who has notified the Commissioners in accordance with paragraph (1) above shall not later than thirty days after the first supply mentioned in that paragraph furnish to the Commissioners documentary evidence that he has notified that member State of the exercise of his option.

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(1) 1983 c. 55; section 6(4A) was inserted by section 14(2) of, and paragraph 7(5) of Schedule 3 to, the Finance (No. 2) Act 1992 (c. 48); section 46A(4) was inserted by paragraph 44 of that Schedule; section 48(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise.

(2) S.I. 1985/886; the relevant amendment is [S.I. 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) Where a person has notified the Commissioners in accordance with paragraph (1) above he may withdraw his notification by giving a further written notification but that notification must specify the date upon which the first notification is to be withdrawn which date must be not earlier than—

- (a) the 1st January which is, or next follows, the second anniversary of the date of the making of the first supply mentioned above to which the option relates, and
- (b) the day thirty days after the receipt by the Commissioners of the further notification

and not later than thirty days before the date of the first supply which he intends to make after the withdrawal.”

New King’s Beam House 22 Upper Ground  
London SE1 9PJ  
5th May 1993

*E. Woods*  
Commissioner of Customs and Excise

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## EXPLANATORY NOTE

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

These Regulations amend the Value Added Tax (General) Regulations 1985 by substituting a new regulation 9A. Regulation 9A was inserted into the 1985 Regulations by the Value Added Tax (General) (Amendment) (No. 4) Regulations 1992 but that regulation was defective.

Regulation 9A, which implements Article 28.b.B.3 of EC Directive [77/388/EEC](#) (OJ NO. L145, 13.6.77, p. 1) as inserted by EC Directive [91/680/EEC](#) (OJ No. L376, 31.12.91, p. 1), sets out the notification requirements placed upon persons who exercise the place of supply option in relation to distance sales.