
STATUTORY INSTRUMENTS

1993 No. 1941

VALUE ADDED TAX

**The Value Added Tax (General)
(Amendment) (No. 6) Regulations 1993**

<i>Made</i>	- - - -	<i>29th July 1993</i>
<i>Laid before the House of Commons</i>	- - - -	<i>30th July 1993</i>
<i>Coming into force</i>	- -	<i>2nd August 1993</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 8B(1) and 8D(3) of, and paragraph 2(1) 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 (General) (Amendment) (No. 6) Regulations 1993 and shall come into force on 2nd August 1993.

2. The Value Added Tax (General) Regulations 1985(2) shall be amended as follows.

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

“‘alphabetical code’ means the alphabetical prefix as set out below which shall be used to identify the member State—

Belgium – BE

Denmark – DK

France – FR

Germany – DE

Greece – EL

Ireland – IE

Italy – IT

Luxembourg – LU

Netherlands – NL

(1) 1983 c. 55; section 8B was inserted by section 14(2) of, and paragraph 10 of Schedule 3 to, the Finance (No. 2) Act 1992 (c. 48); section 8D was inserted by section 44 of the Finance Act 1993 (c. 34); paragraph 2(1) of Schedule 7 was amended by section 14(2) of, and paragraph 64 of Schedule 3 to, the Finance (No. 2) Act 1992; 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.

Portugal – PT

Spain – ES

United Kingdom – GB.”

4. For regulation 10B(3) there shall be substituted the following–

“Notification of intended section 8D(1) supplies by intermediate suppliers

10B.—(1) An intermediate supplier who intends to make a supply to which he wishes section 8D(1) of the Act to apply shall notify the Commissioners and the customer in writing of his intention to do so.

- (2) A notification under this regulation shall contain the following particulars–

- (a) the name and address of the intermediate supplier;
- (b) the number including the alphabetical code, by which the intermediate supplier is identified for value added tax purposes, which was used or is to be used for the purpose of the supply to him by the original supplier;
- (c) the date upon which the goods were first delivered or are intended to be first delivered; and
- (d) the name, address and registration number of the customer to whom the goods have been supplied or are to be supplied.

(3) A notification under this regulation shall be made no later than the provision, in accordance with regulation 15B, of the first invoice in relation to the supply to which it relates, and sent to–

- (a) the office designated by the Commissioners for the receipt of such notifications; and
- (b) the customer.

(4) Notifications under this regulation shall be made separately in relation to each customer to whom it is intended to make supplies to which the intermediate supplier wishes section 8D(1) of the Act to apply.

(5) Where an intermediate supplier has complied with the requirements of this regulation in relation to the first supply to a customer to which section 8D(1) of the Act applies, those requirements shall be deemed to have been satisfied in relation to all subsequent supplies to that customer while the intermediate supplier continues to belong in another member State.”.

5. After regulation 10B there shall be inserted the following regulation–

“Notification of intended section 8D(2) supplies by persons belonging in other member States

10C.—(1) A person belonging in another member State who intends to make a supply to which he wishes section 8D(2) of the Act to apply shall notify the Commissioners and the registered person in writing of his intention to do so.

- (2) A notification under this regulation shall contain the following particulars–

- (a) the name and address of the person belonging in another member State;

- (b) the number including the alphabetical code by which the person belonging in another member State is identified for value added tax purposes in the member State in which he belongs;
- (c) the date upon which the installation or assembly of the goods was commenced or is intended to commence;
- (d) the name, address and registration number of the registered person to whom the goods have been supplied or are to be supplied.

(3) A notification under this regulation shall be made no later than the provision, in accordance with regulation 15C, of the first invoice in relation to the supply to which it relates, and sent to—

- (a) the office designated by the Commissioners for the receipt of such notifications; and
- (b) the registered person to whom the goods are to be supplied.

(4) Notifications under this regulation shall be made separately in relation to each registered person to whom it is intended to make supplies to which the person belonging in another member State wishes section 8D(2) of the Act to apply.

(5) Where a person belonging in another member State has complied with the requirements of this regulation in relation to the first supply to a registered person to which section 8D(2) of the Act applies, those requirements shall be deemed to have been satisfied in relation to all subsequent supplies to that registered person while the person making the supply continues to belong in another member State.”.

- 6. For the heading to Part III there shall be substituted the heading “TAX INVOICES AND OTHER INVOICING REQUIREMENTS”.
- 7. Regulation 11A(4) shall be omitted.
- 8. After regulation 15 there shall be inserted the following regulations—

“Section 8D(6) supplies to persons belonging in other member States

15A.—(1) Where a registered person makes a supply such as is mentioned in section 8D(6) of the Act he shall provide the person supplied with an invoice in respect of that supply.

- (2) An invoice provided under this regulation shall—
 - (a) comply with the requirements of regulations 12 and 13; and
 - (b) bear the legend “VAT: EC ARTICLE 28 SIMPLIFICATION INVOICE”.

Section 8D(1) supplies by intermediate suppliers

15B.—(1) On each occasion that an intermediate supplier makes a supply to which he wishes section 8D(1) of the Act to apply he shall, subject to paragraph (3) below, provide the customer with an invoice.

- (2) An invoice provided under this regulation by an intermediate supplier shall—
 - (a) comply with the provisions of the law corresponding, in relation to the member State which provided the intermediate supplier with the identification number for value added tax purposes used or to be used by him for the purpose of the supply to him by the original supplier of the goods which were subsequently removed to the United Kingdom, to regulation 15A.

(4) Regulation 11A was inserted by S.I. [1992/3102](#).

- (b) be provided no later than fifteen days after the time that the supply of the goods would, but for section 8D(1) of the Act, have been treated as having taken place by or under sections 4 and 5 of the Act; and
 - (c) cover no less than the extent of the supply which would, but for section 8D(1) of the Act, have been treated as having taken place by or under sections 4 and 5 of the Act at the time that such an invoice is provided; and
 - (d) bear the legend “VAT: EC ARTICLE 28 SIMPLIFICATION INVOICE”.
- (3) Where an intermediate supplier makes a supply such as is mentioned in paragraph (1) above, and he has already provided the customer with an invoice that complies with the requirements of sub-paragraphs (a), (c) and (d) of paragraph (2) above, he shall not be required to provide the customer with a further invoice in relation to that supply.
- (4) Where an intermediate supplier makes a supply such as is mentioned in paragraph (1) above and he provides the customer with an invoice such as is described in paragraphs (2) and (3) above, that invoice shall be treated as if it were an invoice for the purposes of regulation 18A(5).
- (5) Where an intermediate supplier makes a supply such as is mentioned in paragraph (1) above and he provides the customer with an invoice that complies only with the requirements of paragraph (2)(a) above, that invoice shall, for the purposes of this regulation only, be treated as if it were a tax invoice.

Section 8D(2) supplies by persons belonging in other member States

15C.—(1) On each occasion that a person belonging in another member State makes a supply to which he wishes section 8D(2) of the Act to apply he shall, subject to paragraph (3) below, provide the registered person with an invoice.

(2) An invoice provided under this regulation by a person belonging in another member State shall—

- (a) comply with the provisions of the law of the member State in which he belongs corresponding in relation to that member State to the provisions of regulation 13;
 - (b) be provided no later than fifteen days after the time that the supply of the goods would, but for section 8D(2) of the Act, have been treated as having taken place by or under sections 4 and 5 of the Act; and
 - (c) cover no less than the extent of the supply which would, but for section 8D(2) of the Act, have been treated as having taken place by or under sections 4 and 5 of the Act at the time that such an invoice is provided; and
 - (d) bear the legend “SECTION 8D(2) VATA INVOICE”.
- (3) Where a person belonging in another member State makes a supply such as is mentioned in paragraph (1) above, and he has already provided the registered person with an invoice that complies with the requirements of sub-paragraphs (a), (c) and (d) of paragraph (2) above, he shall not be required to provide the registered person with a further invoice in relation to that supply.
- (4) Where a person belonging in another member State makes a supply such as is mentioned in paragraph (1) above and he provides the registered person with an invoice such as is described in paragraphs (2) and (3) above, that invoice shall be treated as if it were an invoice for the purposes of regulation 18A.
- (5) Where a person belonging in another member State makes a supply such as is mentioned in paragraph (1) above and he provides the registered person with an invoice

that complies only with the requirements of paragraph (2)(a) above, that invoice shall, for the purposes of this regulation only, be treated as if it were a tax invoice.”.

9. In regulation 16, for “and 15” there shall be substituted “,15, 15A, 15B and 15C”.

New King’s Beam House,
22 Upper Ground,
London SE1 9PJ
29th July 1993

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 2nd August 1993, amend the Value Added Tax (General) Regulations 1985. The amendments implement the provisions, in so far as they apply to the simplification procedure for “triangular” transactions, of the directive of the Council of the European Communities dated 17th May 1977 No. [77/388/EEC](#) (OJ No. L145, 13.6.77, p.1) (the Sixth VAT Directive) as amended by the directives of that Council dated 16th December 1991 No. [91/680/EEC](#) (OJ No. L376, 31.12.91, p.1) (the Amending Directive) and 14th December 1992 No. [92/111/EEC](#) (OJ No. L384, 30.12.92, p.47) (the Simplification Directive). They also include similar provisions in respect of goods installed or assembled in the United Kingdom by traders belonging in other EC member States.

Regulation 4 substitutes a new regulation 10B. That regulation is amended so as to reflect the notification requirement placed upon traders belonging in other EC member States who make supplies of goods to customers in the United Kingdom and who elect to treat those supplies as falling within section 8D(1) of the Value Added Tax Act 1983

Regulation 5 introduces regulation 10C. That regulation provides corresponding notification requirements for traders belonging in other EC member States who install or assemble goods in the United Kingdom, and who elect to treat those supplies as falling within section 8D(2) of the Value Added Tax Act 1983.

Regulation 8 introduces regulation 15A. That regulation requires the issue of invoices in a prescribed form by United Kingdom traders making supplies to customers in other EC member States. The regulation only applies where the supplies made are to be treated as if they were subject to the law corresponding, in the EC member States where the customers are, to section 8D(1). Regulation 8 also introduces regulation 15B and 15C. Regulation 15B prescribes the time and form in which a trader belonging in another EC member State who has elected to treat supplies in the United Kingdom as falling within section 8D(1) is required to issue invoices to his customers. Regulation 15C makes corresponding provisions for the issue of invoices by traders belonging in other EC member States who elect to treat supplies of goods installed or assembled in the United Kingdom as falling within section 8D(2).

Regulations 3, 6, 7 and 9 make consequential amendments.