4. After regulation 82 insert—

“Goods supplied by persons outside the United Kingdom

82A. Goods which are treated as supplied by a person under section 9A of the Act shall be treated as being supplied when the goods are paid for or, if the consideration is not in money, on the last day of the prescribed accounting period in which the goods are removed or made available.”.

5. In regulation 95 after “82,” insert “82A,”.

6. In regulation 175(b)(iii) after “section” insert “9A or”.

2004 No. 3140

The Value Added Tax (Amendment) (No. 4) Regulations 2004

PART 2

GAS AND ELECTRICITY