STATUTORY INSTRUMENTS

1984 No. 929

VALUE ADDED TAX

The Value Added Tax (General) (Amendment) (No. 2) Regulations 1984

Made - - - - - - - -	*5th July* 1984
Laid before the House of Commons	*6th July* 1984
Coming into Operation	*1st October* 1984

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 14(9), 19(2) and (3), 24(1), 25 and 48 of the Value Added Tax Act 1983**(a)** 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. 2) Regulations 1984 and shall come into operation on 1st October 1984.

2. In these Regulations—

"the continental shelf" means a designated area within the meaning of the Continental Shelf Act 1964**(b)**.

3. The Value Added Tax (General) Regulations 1980**(c)** shall be amended in accordance with the following provisions of these Regulations.

4. For regulation 30(14) there shall be substituted the following:—

"(14) Regulation 37 shall not apply when the goods which are imported are eligible for relief from payment of tax under any enactment applied by section 24(1) of the Value Added Tax Act 1983 unless the Commissioners otherwise approve or direct.".

5. In regulation 32 there shall be added at the end a new paragraph as follows:—

"(*c*) Regulation 4(1) of The Inward Processing Relief Regulations 1977**(d)** made under section 5(6) of the European Communities Act 1972**(e)**.".

(a) 1983 c. 55.
(b) 1964 c. 29.
(c) S.I. 1980/1536; relevant amending instrument is S.I. 1984/155.
(d) S.I. 1977/910, amended by S.I. 1983/877.
(e) 1972 c. 68.

6. For regulation 33 and its heading there shall be substituted the following:—

"*Postal Importation*

33. Goods imported by post not exceeding £1,300 in value, or such greater sum as is determined for the time being by the Commissioners, by a registered taxable person in the course of a business carried on by him may, with the authority of the proper officer, be delivered without payment of tax if—

(*a*) the registered taxable person has given such security as the Commissioners may require and

(*b*) his registration number is shown on the customs declaration attached to or accompanying the package;

and save as the Commissioners may otherwise allow he shall account for tax chargeable on the goods on their importation together with any tax chargeable on the supply of goods or services by him in a return furnished by him in accordance with these Regulations for the prescribed accounting period during which the goods were imported.".

7. Regulations 34, 35 and 36 are hereby revoked.

8. In regulation 37 there shall be added at the end a new paragraph as follows:—

"(8) Save as the Commissioners may otherwise allow, this regulation shall apply only to an importer who is not a taxable person.".

9. After regulation 39 there shall be added the following regulation:—

"**39A.** Subject to such conditions as the Commissioners may impose, the tax chargeable on the importation of goods which have been previously exported from the United Kingdom shall not be payable if the Commissioners are satisfied that—

(*a*) the importer is a taxable person;

(*b*) the goods were last exported by him or on his behalf;

(*c*) the goods have not been subject to process or repair abroad other than necessary running repairs which did not result in any increase in the value of the goods; and

(*d*) the goods were owned by him at the time of exportation and have remained his property or are goods returned from the continental shelf.".

10. For regulation 55(1)(*d*) there shall be substituted the following:—

"(*d*) goods which have been removed from warehouse, hold a document authenticated or issued by the proper officer showing the claimant's particulars and the amount of tax due on the goods.".

P. Jefferson Smith,
Commissioner of Customs and Excise

5th July 1984
King's Beam House,
Mark Lane,
London, EC3R 7HE.

EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

These Regulations withdraw the facility for postponed accounting for VAT on imported goods and goods removed from warehouse, which at present allows registered taxable persons to account for the tax on a VAT return instead of paying it at the place of importation or removal.

Regulation 5 excludes VAT from the relief from customs duty which is afforded by the inward processing provisions.

Regulations 6 and 7 revoke generally the existing postponed accounting system, but allow it to continue for certain postal importations.

Regulation 8 confines the relief for goods temporarily imported to importations by a person who is not registered for VAT.

Regulation 9 ensures that there cannot be a further VAT charge on re-imported goods, provided certain conditions are met.

SI 1984/929
ISBN 0-11-046929-1

