STATUTORY INSTRUMENTS

1973 No. 2123

VALUE ADDED TAX

The Value Added Tax (General) (Amendment) (No. 3) Regulations 1973

Made - - - -	14*th December* 1973
Laid before the House of Commons	20*th December* 1973
Coming into Operation	10*th January* 1974

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 12(7) of the Finance Act 1972(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. 3) Regulations 1973 and shall come into operation on 10th January 1974.

2. The Interpretation Act 1889(b) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

3. The Value Added Tax (General) Regulations 1972(c) shall be amended as follows:—

(*a*) after paragraph (12) of Regulation 30 there shall be added:

"(13) For the purposes of Regulation 41B "container" means an article of transport equipment (lift-van, moveable tank or other similar structure):

(*a*) fully or partially enclosed to constitute a compartment intended for containing goods;

(*b*) of a permanent character and accordingly strong enough to be suitable for repeated use;

(*c*) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading;

(*d*) designed for ready handling, particularly when being transferred from one mode of transport to another;

(*e*) designed to be easy to fill and to empty; and

(a) 1972 c. 41. (b) 1889 c. 63.

(c) S.I. 1972/1147 (1972 II, p. 3362).

(*f*) having an internal volume of one cubic metre or more.

The term "container" shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. The term "container" shall not include vehicles, accessories or spare parts of vehicles, or packaging."

(*b*) After Regulation 41A there shall be added:—

"*Export of Freight Containers*

41B. Where the Commissioners are satisfied that a container is to be exported its supply, subject to such conditions as they may impose, shall be zero-rated."

F. R. Frost,
Commissioner of Customs and Excise.

14th December 1973.

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EXPLANATORY NOTE

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

These Regulations provide for the zero-rating of supplies of freight containers of the type designed for use in international transport subject to the Commissioners being satisfied that they are to be exported and compliance with such conditions as the Commissioners may impose.

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