STATUTORY INSTRUMENTS

1982 No. 1088

VALUE ADDED TAX

The Value Added Tax (General) (Amendment) Regulations 1982

Made - - - -	30*th July* 1982
Laid before the House of Commons	9*th August* 1982
Coming into Operation	30*th August* 1982

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 7(8) and 30 of the Finance Act 1972(**a**) and section 15(3) and (4) of the Finance Act 1982(**b**) 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) Regulations 1982 and shall come into operation on 30th August 1982.

2.—(1) The Value Added Tax (General) Regulations 1980(**c**) shall be amended as follows.

(2) After regulation 10 there shall be added the following regulation:

"Correction of tax invoices

10A. Where—

(a) there is a change in the rate of value added tax in force under section 9 of the Act, or in the descriptions of exempt or zero-rated supplies, and

(b) a tax invoice which relates to a supply in respect of which an election is made under section 15 of the Finance Act 1982 was issued before the election was made,

the person making the supply shall within 14 days after any such change provide the person to whom the supply was made with a credit note so headed and containing the following particulars:

(i) the identifying number and date of issue of the credit note;

(ii) the name, address, and registration number of the supplier;

(iii) the name and address of the person to whom the supply is made;

(iv) the identifying number and date of issue of the tax invoice;

(v) a description sufficient to identify the goods or services supplied;

(vi) the amount being credited in respect of tax.".

(**a**) 1972 c.41; section 7(8) was amended by section 14(1) of and paragraph 2 of Schedule 6 to the Finance Act 1977 (c.36); section 30(2) was amended by S.I. 1980/183.

(**b**) 1982 c.39.

(**c**) S.I. 1980/1536, amended by S.I. 1980/1952.

(3) After regulation 22 there shall be added the following regulation:

"Supplies spanning change of rate etc.

22A. Section 15 of the Finance Act 1982 shall apply as if the references in subsection (2) of that section to section 7(4) to (6A) of the Act included references to regulations 14 to 21 of these regulations.".

B. H. Knox,
Commissioner of Customs and Excise.

King's Beam House,
Mark Lane,
London EC3R 7HE.
30th July 1982.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations vary the Value Added Tax (General) Regulations 1980. They contain the particulars to be included in a credit note which is issued in order to correct the amount of value added tax chargeable on a supply in circumstances where (a) there has been a change in the rate or coverage of the tax relevant to the supply in question and (b) the supplier has elected, under section 15 of the Finance Act 1982, to disregard the time of supply shown on a tax invoice already issued by him. The Regulations also apply the provisions of section 15 of the Finance Act 1982 to regulations 14 to 21 of the Value Added Tax (General) Regulations 1980.

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