

2013 No. 2241

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 2) Regulations 2013

Made - - - - *5th September 2013*

Laid before the House of Commons *9th September 2013*

Coming into force - - *1st October 2013*

The Commissioners for Her Majesty's Revenue and Customs^(a) make the following Regulations in exercise of the power conferred by section 30(8) of the Value Added Tax Act 1994^(b):

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) (No.2) Regulations 2013 and come into force on 1st October 2013.

(2) Regulations 3 and 4 have effect in relation to supplies made on or after 1st October 2013.

Amendment of the Value Added Tax Regulations 1995

2. The Value Added Tax Regulations 1995^(c) are amended as follows.

3. In regulation 129(1)(a) (supplies to overseas persons), delete “, otherwise than to a taxable person,”.

4. In regulation 135(c) (supplies of goods subject to excise duty to persons who are not taxable in another member State), for “Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992” substitute “Excise Goods (Holding, Movement and Duty Point) Regulations 2010^(d)”.

Edward Troup
Jim Harra

5th September 2013

Two of the Commissioners for Her Majesty's Revenue and Customs

(a) The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) 1994 c. 23. Section 96(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners under the Act.

(c) S.I. 1995/2518 which was relevantly amended by S.I. 2003/1485.

(d) S.I. 2010/593 which was amended by S.I. 2011/2225 and S.I. 2012/2786.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which have effect in relation to supplies made on or after 1st October 2013, amend the Value Added Tax Regulations 1995 (S.I. 1995/2518) (“the Principal Regulations”).

Regulation 3 amends regulation 129 of the Principal Regulations. Regulation 129 provides that, subject to certain conditions, the supply of goods intended for export to a place outside the member States shall be zero-rated. One of the conditions is that the supply is otherwise than to a taxable person. Regulation 3 removes this condition. This amendment is required to correct the implementation of Article 146(1)(b) of Council Directive 2006/112/EC on the common system of value added tax^(a).

Regulation 4 amends regulation 135 of the Principal Regulations. Regulation 135(c) refers to the removal of goods in accordance with the provisions of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 (S.I. 1992/3135). Those Regulations were revoked and replaced by the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593).

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

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^(a) OJ No L 347, 11.12.2006, p 1-118.

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