

2012 No. 2953

VALUE ADDED TAX

**The Value Added Tax (Removal of Goods) (Amendment) Order
2012**

Made - - - - - *26th November 2012*
Laid before the House of Commons *27th November 2012*
Coming into force - - - *1st January 2013*

The Treasury, in exercise of the powers conferred by section 5(3) of the Value Added Tax Act 1994(a), make the following Order:

Citation and commencement

1. This Order may be cited as the Value Added Tax (Removal of Goods) (Amendment) Order 2012 and comes into force on 1st January 2013.

Amendment of the Value Added Tax (Removal of Goods) Order 1992

2.—(1) The Value Added Tax (Removal of Goods) Order 1992(b) is amended as follows.

(2) In article 4—

(a) omit paragraph (d);

(b) for paragraph (e), substitute—

“(e) where—

(i) the goods have been removed to another member State for the purpose of delivering them to a person (other than the owner) who is to value or carry out any work on them in that member State; and

(ii) the owner intends that the goods will be returned to him by their removal to the member State of dispatch upon completion of the valuation or work;”.

(c) in paragraph (h), for “(d)(iii),” substitute “(e)”;

(d) omit paragraph (i).

(3) In article 5, for “(d)” substitute “(e)”.

Anne Milton
Desmond Swayne

26th November 2012

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 1994 c. 23.
(b) S.I. 1992/3111.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Value Added Tax (Removal of Goods) Order 1992 (S.I. 1992/3111) (“the Order”).

Article 3 amends article 4 of the Order to: (1) remove some redundant provisions and (2) make it clear that, in cases covered by paragraph (e), the goods have to be returned to the owner in the member State of dispatch after they are valued or work is carried out on them in the member State to which they have been removed, as required by Article 6 of Council Directive 95/7/EC of 10 April 1995 amending Directive 77/388/EEC (OJ L 102 p. 18).

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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