

*Status: Point in time view as at 01/04/2006.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 12. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 3B

#### SUPPLY OF ELECTRONIC SERVICES IN MEMBER STATES: SPECIAL ACCOUNTING SCHEME

##### Textual Amendments

- F1** Sch. 3B inserted (with effect in accordance with s. 23(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 2 para. 4](#)

#### PART 2

##### OBLIGATIONS FOLLOWING REGISTRATION, ETC

###### *Further obligations with respect to special accounting returns*

- 12 (1) A special accounting return must set out in sterling the amounts referred to in paragraph 11 above.
- (2) Any conversion from one currency into another for the purposes of sub-paragraph (1) above shall be made by using the exchange rates published by the European Central Bank—
- (a) for the last day of the reporting period to which the special accounting return relates, or
  - (b) if no such rate is published for that day, for the next day for which such a rate is published.
- (3) A special accounting return must be submitted to the Controller within the period of 20 days after the last day of the reporting period to which it relates.
- (4) A special accounting return must be submitted by such electronic means, and in such manner, as the Commissioners may direct or may by regulations prescribe.]

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