
STATUTORY INSTRUMENTS

1992 No. 3102

**The Value Added Tax (General)
(Amendment) (No. 4) Regulations 1992**

6. After regulation 10 there shall be inserted the following regulations—

“Tax Representatives

10A.—(1) Where any person is appointed by virtue of section 32A of the Act to be the tax representative of another (in this regulation referred to as “his principal”), the tax representative shall notify the Commissioners of his appointment on the form numbered 8 in the Schedule to these Regulations within thirty days of the date on which his appointment became effective and the notification shall contain the particulars (including the declaration) set out in that form.

(2) The notification referred to in this regulation shall be accompanied by evidence of the tax representative’s appointment.

(3) Where a person is appointed by virtue of section 32A of the Act to be a tax representative, the Commissioners shall register the name of that tax representative against the name of his principal in the register kept for the purposes of the Act.

(4) Every tax representative who is registered in accordance with this regulation shall, within thirty days of any changes being made in the name, constitution or ownership of his business or of him ceasing to be a person’s tax representative, or of any other event occurring which may necessitate the variation of the register, notify the Commissioners in writing of such change, cessation or event and furnish them with full particulars thereof.

(5) For the purposes of this regulation the date upon which the appointment of a tax representative (“the first tax representative”) shall be regarded as having ceased shall be treated as being whichever is the earliest of the following times:

- (a) when the Commissioners receive a notification of appointment in accordance with regulation 4(2),
- (b) when the Commissioners receive a notification of appointment in accordance with paragraph (1) above of a person other than the first tax representative, or
- (c) when the Commissioners receive a notification of cessation in accordance with regulation 4(2), or
- (d) when the Commissioners receive a notification of cessation in accordance with paragraph (4) above, or
- (e) when a tax representative dies, becomes insolvent or becomes incapacitated,

provided that if the Commissioners have not received a notification such as is mentioned in (a), (c) and (d) above and another person has been appointed as a tax representative by virtue of section 32A of the Act the Commissioners may treat the date of cessation as the date of appointment of that other person.

(6) In relation to a company which is a tax representative, the references in paragraph (5) (e) above to the tax representative becoming insolvent or incapacitated shall be construed

as references to its going into liquidation or receivership or to an administration order being made in relation to it.

Overseas suppliers accounting through their customers

10B.—(1) A person making a request such as is mentioned in section 32 B (1) of the Act (hereinafter referred to in this regulation as “an overseas supplier”) shall do so in writing and send it to the Commissioners.

(2) A request shall—

(a) contain a statement by the overseas supplier that—

- (i) he does not have any business establishment or other fixed establishment in the United Kingdom and does not have his usual place of residence in the United Kingdom;
- (ii) he is for the time being neither registered under the Act nor required to be registered under Schedule 1A to the Act;
- (iii) he does not have a tax representative and is not for the time being required under section 32A of the Act to appoint one; and
- (iv) he intends that his taxable supplies should be confined to supplies of goods made to taxable persons who are willing to account for and pay the tax chargeable thereon each of whom such persons is hereinafter referred to in this regulation as “a customer”;

(b) include the name, address and registration number of the customer;

(c) include a declaration signed by the overseas supplier making it that all the information entered in it is true and complete; and

(d) be accompanied by a copy of an undertaking such as is mentioned in section 32B(4) (b) of the Act.

(3) Where an undertaking is given by a customer to an overseas supplier it shall be in writing and signed by him not less than thirty days before the first supply is to be made to him by the overseas supplier and that undertaking shall be that any tax chargeable on supplies of goods made to him by that overseas supplier whilst the undertaking is in force will be accounted for and paid by him.

(4) At the time an undertaking is in force, the provisions of Schedule 7 to the Act and Chapter II of Part 1 of the Finance Act 1985 (1) shall have effect in respect of a customer who under section 32B of the Act is required to account for and pay any tax on supplies made to him as if that tax were on supplies or acquisitions made by him.

(5) Where an overseas supplier wishes to withdraw a request he shall write to the Commissioners accordingly.

(6) Where the taxable supplies of an overseas supplier are for the time being falling to be taxed in accordance with section 32B of the Act and he—

- (a) makes a taxable supply, which is not zero-rated, to a person other than a taxable person, or
- (b) makes a taxable supply, which is not zero-rated, to a person who has not given an undertaking,

he shall notify the Commissioners that he has made a supply such as is mentioned in subparagraph (a) or (b) above, as the case may be.”.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
