
STATUTORY INSTRUMENTS

2009 No. 2978

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 4) Regulations 2009

Made - - - - *9th November 2009*
Laid before the House of
Commons - - - - *10th November 2009*
Coming into force - - *1st December 2009*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 25(1) and 58B of, and paragraph 2(1) and (11) of Schedule 11 to, the Value Added Tax Act 1994(1); sections 132 and 133 of the Finance Act 1999(2); section 135 of the Finance Act 2002(3); section 204 of the Finance Act 2003(4) and section 95(1) of the Finance Act 2007(5).

1. These Regulations may be cited as the Value Added Tax (Amendment) (No. 4) Regulations 2009 and come into force on 1st December 2009.
2. The Value Added Tax Regulations 1995(6) are amended as follows.
3. In regulation 25 (making of returns)—
 - (a) in paragraph (1)—
 - (i) for “on the form numbered 4 in Schedule 1 to these Regulations (“Form 4”)” substitute “in the manner prescribed in regulation 25A”,

(1) 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; section 58B was inserted by section 95(8) of the Finance Act 2007 (c. 11) with effect from 19 July 2007; paragraph 2(1) of Schedule 11 was amended by sections 24(1) (b), (5) and 141 of, and Schedule 40 Part 2(2) to, the Finance Act 2002 (c. 23) with effect from 1 December 2003 by virtue of S.I. 2003/3043. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 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.

(2) 1999 c. 16; section 132 was amended by section 406 of, and paragraph 156 of Schedule 17 to, the Communications Act 2003 (c. 21). Section 50 of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides that a reference in an enactment to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(3) 2002 c. 23; section 135 was amended by section 50 of, and paragraphs 94 and 95 of Schedule 4 to, the Commissioners for Revenue and Customs Act 2005 (c. 11) with effect from 18 April 2005 by virtue of S.I. 2005/1126 and by section 93 of the Finance Act 2007 (c. 11) with effect from 19 July 2007.

(4) 2003 c. 14; section 204 was amended by sections 94 and 95 of the Finance Act 2007 (c. 11) with effect from 19 July 2007.

(5) 2007 c. 11.

(6) S.I. 1995/2518; relevant amending instruments are S.I. 1996/1250, S.I. 2000/258, S.I. 2000/794, S.I. 2004/1675 and S.I. 2007/1418.

- (ii) for “signed by him” substitute “signed by that person or by a person authorised to sign on that person’s behalf”,
 - (iii) for “true” substitute “correct”;
 - (b) in paragraph (4)—
 - (i) for “on the form numbered 5 in Schedule 1 to these Regulations (“Form 5”)” substitute “in the manner prescribed in regulation 25A”,
 - (ii) for “signed by him” substitute “signed by that person or by a person authorised to sign on that person’s behalf”,
 - (iii) for “true” substitute “correct”; and
 - (c) omit paragraphs (4A) to (4M).
4. After regulation 25, insert—

“**25A.**—(1) Where a person makes a return required by regulation 25 using electronic communications, such a method of making a return shall be referred to in this Part as an “electronic return system”.

(2) Where a person makes a return on the form numbered 4 in Schedule 1 to these Regulations (“Form 4”) or, in the case of a final return, on the form numbered 5 in Schedule 1 to these Regulations (“Form 5”), such a method of making a return shall be referred to in this Part as a “paper return system”.

(3) A specified person must make a specified return using an electronic return system.

(4) In any case where an electronic return system is not used, a return must be made using a paper return system.

(5) In this regulation a “specified person” means a person who—

- (a) is registered for VAT with an effective date of registration on or after 1st April 2010 whether or not such a person is registered in substitution for another person under regulation 6 (transfer of a going concern), or
- (b) is registered for VAT with an effective date of registration on or before 31st March 2010 and has as at 31st December 2009 or any date thereafter an annual VAT exclusive turnover of £100,000 or more whether or not that person’s turnover subsequently falls below this level,

provided that, in each case, that person has been notified as required by paragraph (7) below.

(6) However a person—

- (a) who the Commissioners are satisfied is a practising member of a religious society or order whose beliefs are incompatible with the use of electronic communications, or
- (b) to whom an insolvency procedure as described in any of paragraphs (a) to (f) of section 81(4B) of the Act⁽⁷⁾ is applied at the time when he would otherwise be notified under paragraph (7) below

is not a specified person for the purposes of this regulation.

(7) Where the Commissioners consider that a person is a specified person, they shall notify that person of that fact in writing.

(8) Where an electronic return system is used, it must take a form approved by the Commissioners in a specific or general direction.

(7) Section 81(4B) was inserted by section 27 of the Finance Act 1995 (c. 4); section 81(4B)(a) was substituted by S.I. 2003/2096.

(9) Where a paper return system is used, a return required by regulation 25(1) must be made on Form 4 and a return required by regulation 25(4) must be made on Form 5.

(10) A direction under paragraph (8) above may in particular—

- (a) modify or dispense with any requirement of Form 4 or Form 5 (as appropriate),
- (b) specify circumstances in which the electronic return system may be used, or not used, by or on behalf of the person required to make the return.

For the purposes of sub-paragraph (b), the direction may specify different circumstances for different cases.

(11) An electronic return system shall incorporate an electronic validation process.

(12) Subject to paragraph (13) below and unless the contrary is proved—

- (a) the use of an electronic return system shall be proved to have resulted in the making of the return to the Controller only if this has been successfully recorded as such by the relevant electronic validation process,
- (b) the time of making the return to the Controller using an electronic return system shall be conclusively presumed to be the time recorded as such by the relevant electronic validation process, and
- (c) the person delivering the return to the Controller shall be presumed to be the person identified as such by any relevant feature of the electronic return system.

(13) No return shall be treated as having been made using an electronic return system unless it is in the form required by paragraph (8) above.

The requirement in paragraph (8) above incorporates the matters mentioned in paragraph (10) above.

(14) A return made using an electronic return system carries the same consequences as a return made using a paper return system, except in relation to any matter for which alternative or additional provision is made by or under this regulation.

(15) In relation to returns made for prescribed accounting periods which end on or after 31 March 2011, a specified person who fails to comply with paragraph (3) above is liable to a penalty.

(16) But a specified person who has a reasonable excuse for so failing to comply is not liable to a penalty.

(17) The table below sets out the penalties depending on the level of turnover.

<i>Annual VAT exclusive turnover</i>	<i>Penalty</i>
<i>£22,800,001 and above</i>	<i>£400</i>
<i>£5,600,001 to £22,800,000</i>	<i>£300</i>
<i>£100,001 to £5,600,000</i>	<i>£200</i>
<i>£100,000 and under</i>	<i>£100</i>

(18) A person may appeal against the Commissioners' decision to impose a penalty only on the ground that—

- (a) that person is not a specified person,
- (b) the amount of the penalty is incorrect,
- (c) paragraph (3) above was complied with, or
- (d) paragraph (16) above applies.

(19) In calculating a person's annual VAT exclusive turnover for the purposes of paragraph (5)(b) above and the table in paragraph (17) above, the Commissioners shall use any available figures which they determine to be fair and reasonable in the circumstances and such figures shall be taken to be the correct figures for the purposes of the calculation.

(20) Additional time is allowed to make—

- (a) a return using an electronic return system or a paper return system for which any related payment is made solely by means of electronic communications (see regulation 25(1) – time for making return, and regulations 40(2) to 40(4) – payment of VAT), or
- (b) a return using an electronic return system for which no payment is required to be made.

That additional time is only as the Commissioners may allow in a specific or general direction, and such a direction may allow different times for different means of payment.

The Commissioners need not give a direction pursuant to this paragraph.

(21) Where a corporate body is registered in the names of its divisions pursuant to section 46(1) of the Act, each such separately registered division is “a person” for the purposes of paragraphs (5), (12) and (19) above.

(22) In this regulation—

- (a) a “specified return” is a return required by regulation 25 submitted for any accounting period which commences on or after 1st April 2010,
- (b) a reference to an appeal is a reference to an appeal made under section 83(1)(zc) of the Act⁽⁸⁾,
- (c) “reasonable excuse” shall have the same limitation as it does in section 71(1)(b) of the Act.

(23) In paragraphs (8) and (20) above “direction” and “direct” refer only to a current direction, and a direction is not current to the extent that it is varied, replaced or revoked by another Commissioners’ direction.”.

5. In regulation 40 (VAT to be accounted for on returns and payment of VAT)—

(a) in paragraph (2A)—

- (i) after “a return is made” insert “or is required to be made”, and
- (ii) for “regulation 25” substitute “regulations 25 and 25A”;

(b) after paragraph (2A), insert—

“(2B) With effect from 1st April 2010, where a person makes any payment to the Controller required by paragraph (2) above by cheque (whether or not in contravention of paragraph (2A) above)—

- (a) the payment shall be treated as made on the day when the cheque clears to the account of the Controller, and
- (b) that shall be the day when payment of any VAT shown as due on the return is to be treated as received by the Commissioners for the purposes of section 59 of the Act.

(2C) For the purposes of this regulation, the day on which a cheque clears to the account of the Controller is the second business day following but not including the date of its receipt.

⁽⁸⁾ Section 83(zc) was inserted by section 93(8) of the Finance Act 2007 (c. 11) with effect from 19 July 2007; subsection (1) was added by S.I. 2009/56 with effect from 1 April 2009.

- (2D) In this regulation a “business day” is any day except—
- (a) Saturday, Sunday, Good Friday or Christmas Day;
 - (b) a bank holiday under the Banking and Financial Dealings Act 1971⁽⁹⁾;
 - (c) a day appointed by Royal proclamation as a public fast or thanksgiving day⁽¹⁰⁾;
 - (d) a day declared by an order under section 2(1) of the Banking and Financial Dealings Act 1971 to be a non-business day⁽¹¹⁾.”.

6. In Schedule 1—

- (a) for Form 4 (VAT Return) substitute Form 1 in the Schedule to these Regulations;
- (b) for Form 5 (Final VAT Return) substitute Form 2 in the Schedule to these Regulations.

9th November 2009

Steve Lamey
Bernadette Kenny
Two of the Commissioners for Her Majesty’s
Revenue and Customs

(9) 1971 c. 80; section 1 of and Schedule 1 to that Act relate to bank holidays. Schedule 1 was amended by the St. Andrew’s Day Bank Holiday (Scotland) Act 2007 (asp 2).

(10) This follows the Bills of Exchange Act 1882 (c. 61) section 92(c). For amendments etc to section 92, see the Banking and Financial Dealings Act 1971 (c. 80) sections 3(1), 4(1) and 4(4).

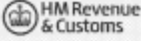
(11) This follows the Bills of Exchange Act 1882 section 92(d), inserted by the Banking and Financial Dealings Act 1971 section 4(4) (and see also section 4(3) of the latter Act).

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SCHEDULE

Regulation 6

FORM NO. 1: VAT RETURN



Value Added Tax Return

For official use

Registration Number

Period

If your completed return and all the VAT payable are not received by the due date you will be in default and may be liable to a financial penalty

Due Date:

For official use
D O R
only

Please read the notes on the back before you fill in this form or if you use a special VAT accounting scheme. Fill in all boxes clearly in black ink, and write 'none' where necessary. Don't put a dash or leave a box blank. If there are no pence write '00' in the pence column. Do not enter more than one amount in any box. If there is a minus amount in boxes 1 to 4, enclose the figure in brackets.

		£	p
For official use	VAT due in this period on sales and other outputs	1	
	VAT due in this period on acquisitions from other EC Member States	2	
	Total VAT due (the sum of boxes 1 and 2)	3	
	VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)	4	
	Net VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4)	5	
	Total value of sales and all other outputs excluding any VAT. Include your box 8 figure	6	00
	Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure	7	00
	Total value of all supplies of goods and related costs, excluding any VAT, to other EC Member States	8	00
	Total value of all acquisitions of goods and related costs, excluding any VAT, from other EC Member States	9	00

DECLARATION You, or someone on your behalf, must sign below. A false declaration can result in prosecution.

Full name of signatory (in capital letters) I, declare that the information given above is correct and complete to the best of my knowledge and belief.

Signature Date DD MM YYYY

VAT100 v05C PAGE 1 HMRC 08/09

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Online VAT returns

If you would prefer not to continue completing this paper version of the VAT return, you can apply to file an electronic version online. You can find out more about online VAT returns at www.hmrc.gov.uk

How do I fill in my VAT return?

A summary of how to fill in each box is shown below. Detailed information on how to fill in this form is in Notice 700/12 **Filing in your VAT return. This is available online at www.hmrc.gov.uk** If you need any further advice on filing in your return, please phone our Helpline on 0845 010 9000.

There is also an online guide on completing your VAT return at www.hmrc.gov.uk by selecting 'VAT' followed by 'VAT Returns and accounts' and 'VAT Returns: how to complete and submit a return box by box'.

Box 1

Enter the VAT due on all goods and services you supplied.

Box 2

Enter the VAT due from you on purchases of goods (and related costs) from VAT registered customers in other Member States of the European Community.

Box 3

Enter the total of boxes 1 and 2 added together. This is your 'output VAT' for the period.

Box 4

Enter the total amount of VAT charged on your business purchases. This is your 'input VAT' for the period.

Box 5

Take the figures in boxes 3 and 4 and deduct the smaller amount from the larger amount. Enter the difference in box 5. If this amount is under £1, you need not send any payment, nor will any repayment be made to you. However, you must still fill in this form and send it to the VAT Central Unit.

Box 6

Enter the total value of all your business sales but leave out any VAT. You must include the value of your EC supplies shown in box 8.

Box 7

Enter the total value of all your business purchases but leave out any VAT. You must include the value of your EC purchases shown in box 9.

Box 8

Enter the total value of supplies of goods (and related costs) supplied to other EC Member States. Leave out any VAT. If you enter an amount in box 8 you must also include that amount in your box 6 entry.

Box 9

Enter the total value of goods (and related costs) purchased from other EC Member States. Leave out any VAT. If you enter an amount in box 9 you must also include that amount in your box 7 entry.

What if I use a special VAT accounting scheme?

If you use a VAT accounting scheme there are different rules for completing some of the boxes on the VAT return. For further information, please see section 4 of Notice 700/12 **Filing in your VAT return** if you use any of the following schemes:

- Flat Rate Scheme.
 - Cash Accounting Scheme.
 - Annual Accounting Scheme.
 - Margin Scheme for second-hand goods.
- or you:
- supply or receive goods under reverse charge accounting arrangements
 - are in the Payments on Account (POA) regime.

How do I correct errors made on previous returns?

You may be able to correct errors in VAT returns for the preceding three years by using boxes 1 and 4 on the return for the period of discovery. Net errors of £10,000 or less can be included in your return. Net errors between £10,000 and £50,000 can be included provided they do not exceed 1% of the total value of your sales (before correction) shown in box 6. Net errors exceeding £50,000 and those above £10,000 that exceed 1% of the box 6 amount must be separately notified. For further information see Notice 700/145 **How to correct VAT errors and make adjustments or claims.**

How do I pay?

Information on how to pay is also available on our website at www.hmrc.gov.uk by selecting 'Paying HMRC' followed by 'VAT' or by phoning our Helpline on 0845 010 9000. Please allow enough time for payment to reach us by the due date. We suggest you allow at least three working days for this. If the due date falls on a weekend or bank holiday please ensure payment is received by the previous bank working day.

1. Direct payment

Using the internet, telephone banking, BACS Direct Credit or CHAPS, provide your bank or building society with the following information to make a direct payment:

- payment amount
- account name: HMRC VAT
- sort code: 08-32-00
- account number: 11983155
- your VAT registration number.

2. At your bank

If your bank or building society offers this service we can send you a book of paylips to use. Phone us on 01702 366376 or 01702 366314 or email electronicpaymentsteam@hmrc.gsi.gov.uk Take the paylip and payment to any branch of your bank. Other banks may not accept payment. Any cheque must be drawn on your bank, and made payable to 'HM REVENUE & CUSTOMS ONLY'.

3. Credit card or debit card

If you have a credit or debit card (except American Express or Diners Club cards) issued by a UK bank you can pay over the internet using the BillPay service. To make your payment you will need your:

- Credit or debit card details
- VAT registration number.

If you pay by any of the above methods you may receive up to seven extra calendar days for the return and payment to reach us.

4. Post

If you use this method, make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' followed by your VAT registration number and send your return and payment to us in the envelope provided. The envelope provided is for VAT payments only. You must not include any other payments.

Further information on deadlines for filing your return and making payment is available online at www.hmrc.gov.uk by selecting 'VAT' followed by 'VAT Returns and accounts' and 'Deadlines for your VAT Return and payment'.

Where do I send my return?

Returns should be posted using the reply envelope provided. If you have mislaid this envelope, the address to send your return to is:

VAT Controller
VAT Central Unit
BX5 5AT

How do I notify business changes?

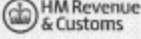
You must tell the National Registration Service about any changes in your business circumstances, including a change of address. You can write to:

HM Revenue & Customs
Imperial House
77 Victoria Street
Grimsby
Lincolnshire
DN31 1DB

Or go online at www.hmrc.gov.uk and select 'VAT' followed by 'Changing or canceling your VAT registration'.

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FORM NO. 2: FINAL VAT RETURN



Final Value Added Tax Return

For official use

Registration Number

Period

If your completed return and all the VAT payable are not received by the due date you will be in default and may be liable to a financial penalty

Due Date:

For official use
D O R
only

Please read the notes on the back before you fill in this form or if you use a special VAT accounting scheme. Fill in all boxes clearly in black ink, and write 'none' where necessary. Don't put a dash or leave a box blank. If there are no pence write '00' in the pence column. Do not enter more than one amount in any box. If there is a minus amount in boxes 1 to 4, enclose the figure in brackets.

		£	p
For official use	VAT due in this period on sales and other outputs	1	
	VAT due in this period on acquisitions from other EC Member States	2	
	Total VAT due (the sum of boxes 1 and 2)	3	
	VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)	4	
	Net VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4)	5	
	Total value of sales and all other outputs excluding any VAT. Include your box 8 figure	6	00
	Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure	7	00
	Total value of all supplies of goods and related costs, excluding any VAT, to other EC Member States	8	00
	Total value of all acquisitions of goods and related costs, excluding any VAT, from other EC Member States	9	00

DECLARATION You, or someone on your behalf, must sign below. A false declaration can result in prosecution.

Full name of signatory (in capital letters) I, declare that the information given above is correct and complete to the best of my knowledge and belief.

Signature Date DD MM YYYY

VAT193 v05C PAGE 1 HMRC 08/09

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How do I fill in my VAT return?

A summary of how to fill in each box is shown below. Detailed information on how to fill in this form is in Notice 700/12 **Filing in your VAT return**. This is available online at www.hmrc.gov.uk. If you need any further advice on filling in your return, please phone our Helpline on 0845 010 9000.

There is also an online guide on completing your VAT return at www.hmrc.gov.uk by selecting 'VAT' followed by 'VAT Returns and accounts' and 'VAT Returns: how to complete and submit a return box by box'.

Box 1

Enter the VAT due on all goods and services you supplied. You must also include VAT due on stocks and assets you hold at the close of business on the day your registration is cancelled unless the VAT on their value is under £1,000.

Box 2

Enter the VAT due from you on purchases of goods (and related costs) from VAT registered customers in other Member States of the European Community.

Box 3

Enter the total of boxes 1 and 2 added together. This is your 'output VAT' for the period.

Box 4

Enter the total amount of VAT charged on your business purchases. This is your 'input VAT' for the period.

Box 5

Take the figures in boxes 3 and 4 and deduct the smaller amount from the larger amount. Enter the difference in box 5. If this amount is under £1, you need not send any payment, nor will any repayment be made to you. However, you must still fill in this form and send it to the VAT Central Unit.

Box 6

Enter the total value of all your business sales but leave out any VAT. You must include the value of your EC supplies shown in box 8.

Box 7

Enter the total value of all your business purchases but leave out any VAT. You must include the value of your EC purchases shown in box 9.

Box 8

Enter the total value of supplies of goods (and related costs) supplied to other EC Member States. Leave out any VAT. If you enter an amount in box 8 you must also include that amount in your box 6 entry.

Box 9

Enter the total value of goods (and related costs) purchased from other EC Member States. Leave out any VAT. If you enter an amount in box 9 you must also include that amount in your box 7 entry.

What if I use a special VAT accounting scheme?

If you use a VAT accounting scheme there are different rules for completing some of the boxes on the VAT return. For further information, please see section 4 of Notice 700/12 **Filing in your VAT return if you use any of the following schemes:**

- Flat Rate Scheme.
 - Cash Accounting Scheme.
 - Annual Accounting Scheme.
 - Margin Scheme for second-hand goods.
- or you:
- supply or receive goods under reverse charge accounting arrangements
 - are in the Payments on Account (POA) regime.

How do I correct errors made on previous returns?

You may be able to correct errors in VAT returns for the preceding three years by using boxes 1 and 4 on the return for the period of discovery. Net errors of £10,000 or less can be included in your return. Net errors between £10,000 and £50,000 can be included provided they do not exceed 1% of the total value of your sales (before correction) shown in box 6. Net errors exceeding £50,000 and those above £10,000 that exceed 1% of the box 6 amount must be separately notified. For further information see Notice 700/45 **How to correct VAT errors and make adjustments or claims**.

How do I pay?

Information on how to pay is also available on our website at www.hmrc.gov.uk by selecting 'Paying HMRC' followed by 'VAT' or by phoning our Helpline on 0845 010 9000. Please allow enough time for payment to reach us by the due date. We suggest you allow at least three working days for this. If the due date falls on a weekend or bank holiday please ensure payment is received by the previous bank working day.

1. Direct payment

Using the internet, telephone banking, BACS Direct Credit or CHAPS, provide your bank or building society with the following information to make a direct payment:

- payment amount
- account name: HMRC VAT
- sort code: 08-32-00
- account number: 11963155
- your VAT registration number.

2. At your bank

If your bank or building society offers this service we can send you a book of payslips to use. Phone us on 01702 366376 or 01702 366314 or email electronicpaymentteam@hmrc.gsi.gov.uk. Take the payslip and payment to any branch of your bank. Other banks may not accept payment. Any cheque must be drawn on your bank, and made payable to 'HM REVENUE & CUSTOMS ONLY'.

3. Credit card or debit card

If you have a credit or debit card (except American Express or Diners Club cards) issued by a UK bank you can pay over the internet using the BillPay service. To make your payment you will need your:

- Credit or debit card details
- VAT registration number.

If you pay by any of the above methods you may receive up to seven extra calendar days for the return and payment to reach us.

4. Post

If you use this method, make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' followed by your VAT registration number and send your return and payment to us in the envelope provided. The envelope provided is for VAT payments only. You must not include any other payments.

Further information on deadlines for filing your return and making payment is available online at www.hmrc.gov.uk by selecting 'VAT' followed by 'VAT Returns and accounts' and 'Deadlines for your VAT Return and payment'.

Selling your business?

If you are selling all or part of your business as a going concern, the transfer of assets is not normally treated as a taxable supply and you must not charge VAT. For further information please see section 1.4 of Notice 700/11 **Canceling your registration**.

Where do I send my return?

Returns should be posted using the reply envelope provided, if you have mislaid this envelope, the address to send your return to is:

VAT Controller
VAT Central Unit
BX5 5AT

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st December 2009, amend Part V (accounting, payment and records) of and Schedule 1 to the VAT Regulations 1995 (S.I. 1995/2518).

Regulation 3 amends regulation 25 (making of returns). It substitutes references to the manner of making returns prescribed in the new regulation 25A (inserted by regulation 4) for references to Forms 4 and 5 in Schedule 1 to the Regulations. It also provides that an authorised representative may sign a return and substitutes “true” for “correct”.

Regulation 4 inserts a new regulation 25A to deal with the requirement to make returns using either an electronic return system or a paper return system. It makes provision as to who is required to make a return using an electronic return system and for notification of the requirement to make returns using such a system. It specifies the manner in which returns must be made and the requirements of an electronic return system. It also provides for a penalty for failure to use an electronic return system where this is required and allows for additional time to make a return using such a system. Where a requirement or a penalty depends upon turnover, it provides that the Commissioners are entitled to use any available fair and reasonable figures to determine turnover even if alternative figures subsequently become available. Finally it provides that, where a corporate body is registered in the names of its divisions, each separately registered division is a person for the purposes of the new regulation.

Regulation 5 amends regulation 40 (VAT to be accounted for on returns and payment of VAT) to refer to the new regulation 25A inserted by regulation 4 and to make provision as to when a payment made by cheque is to be treated as made.

Regulation 6 amends Schedule 1 by substituting a new Form 4: VAT Return and a new Form 5: Final VAT Return.

A full Impact Assessment of the effect that this instrument amongst others will have on the costs of business and the voluntary sector was published in April 2009 and is available from H M Revenue and Customs, 100 Parliament Street, London SW1A 2BQ and at <http://www.hmrc.gov.uk/ria/carter-ia-final1.pdf>.