

Status: Point in time view as at 17/07/2012.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, SCHEDULE 29. (See end of Document for details)

SCHEDULES

SCHEDULE 29 **U.K.**

Section 204

ADMINISTRATION OF VAT

- 1 VATA 1994 is amended as follows.
- 2 (1) Section 18B (fiscally warehoused goods: relief) is amended as follows.
 - (2) In subsection (1)(d) omit “be in such form and”.
 - (3) In subsection (2)(d) omit “in such form as the Commissioners may by regulations specify”.
 - (4) After subsection (2) insert—
 - “(2A) A certificate under subsection (1)(d) or (2)(d) must be in such form as may be specified by regulations or by the Commissioners in accordance with regulations.”
- 3 (1) Section 18C (warehouses and fiscal warehouses: services) is amended as follows.
 - (2) In subsection (1)(c) omit “, in such a form as the Commissioners may by regulations specify”.
 - (3) After subsection (1) insert—
 - “(1A) A certificate under subsection (1)(c) must be in such form as may be specified by regulations or by the Commissioners in accordance with regulations.”
- 4 In section 35(2) (refund of VAT to persons constructing certain buildings), for the words following paragraph (c) substitute—
 - “as may be specified by regulations or by the Commissioners in accordance with regulations.”
- 5 (1) Section 39(3) (repayment of VAT to those in business overseas) is amended as follows.
 - (2) Before paragraph (a) insert—
 - “(za) for claims to be made in such form and manner as may be specified in the scheme or by the Commissioners in accordance with the scheme;”.
 - (3) For paragraph (c) substitute—
 - “(c) for generally regulating—
 - (i) the time by which claims must be made, and
 - (ii) the methods by which the amount of any repayment is to be determined and the repayment is to be made.”
- 6 (1) Section 48 (VAT representatives) is amended as follows.

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- (2) For subsection (1B)(c) substitute—
- “(c) Council Regulation (EC) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax.”
- (3) After subsection (4) insert—
- “(4A) Regulations under subsection (4) may require a notification under that subsection to be made in such form and manner, and to contain such particulars, as may be specified in the regulations or by the Commissioners in accordance with the regulations.”
- 7 In section 54(6)(a) (farmers etc)—
- (a) omit “the form and manner in which”, and
- (b) for “is to be made” substitute “ to be made in the form and manner specified in the regulations or by the Commissioners in accordance with the regulations ”.
- 8 In Schedule 1 (registration in respect of taxable supplies), in paragraph 17 (notifications)—
- (a) after “form” insert “ and manner ”, and
- (b) for “as the Commissioners may by regulations prescribe” substitute “ as may be specified in regulations or by the Commissioners in accordance with regulations. ”
- 9 In Schedule 2 (registration in respect of supplies from other member States), in paragraph 9 (notifications)—
- (a) after “form” insert “ and manner ”, and
- (b) for “as the Commissioners may by regulations prescribe” substitute “ as may be specified in regulations or by the Commissioners in accordance with regulations. ”
- 10 In Schedule 3 (registration in respect of acquisitions from other member States), in paragraph 10 (notifications)—
- (a) after “form” insert “ and manner ”, and
- (b) for “as the Commissioners may by regulations prescribe” substitute “ as may be specified in regulations or by the Commissioners in accordance with regulations. ”
- 11 In Schedule 3A (registration in respect of disposals of assets for which a VAT repayment is claimed), in paragraph 8 (notifications)—
- (a) after “form” insert “ and manner ”, and
- (b) for “as the Commissioners may by regulations prescribe” substitute “ as may be specified in regulations or by the Commissioners in accordance with regulations. ”
- 12 (1) Paragraph 2 of Schedule 11 (accounting for VAT and payment of VAT) is amended as follows.
- (2) In sub-paragraph (1) (keeping accounts and making returns), insert at the end “ or by the Commissioners in accordance with the regulations. ”
- (3) In sub-paragraph (3) (statements containing particulars of certain transactions)—
- (a) for paragraph (b) substitute—

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- “(b) specified by the Commissioners in accordance with the regulations,” and
- (b) for “prescribed” substitute “ so specified ”.
- (4) In sub-paragraph (3A) (statements containing particulars of certain supplies)—
- (a) for paragraph (b) substitute—
- “(b) specified by the Commissioners in accordance with the regulations,” and
- (b) for “prescribed” substitute “ so specified ”.
- (5) In sub-paragraph (3B) (notification of certain events), for “determined by the Commissioners in accordance with powers conferred by the regulations” substitute “ by the Commissioners in accordance with the regulations ”.
- (6) In sub-paragraph (4) (notification of acquisition of certain goods), insert at the end “ or (in the case of the notification requirement) by the Commissioners in accordance with the regulations ”.
- (7) In sub-paragraph (5)(a) (further provision about notifications), after “regulations” insert “ or by the Commissioners in accordance with the regulations ”.
- 13 In consequence of the amendments made by this Schedule—
- (a) in FA 1996, omit section 30(2), and
- (b) in FA 2009, omit section 77(2)(d).

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