
STATUTORY INSTRUMENTS

1992 No. 3096

VALUE ADDED TAX

The Value Added Tax (EC Sales Statements) Regulations 1992

Made - - - - *8th December 1992*
Laid before the House of
Commons - - - - *11th December 1992*
Coming into force - - *1st January 1993*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by paragraph 2(2A) of Schedule 7 to the Value Added Tax Act 1983(1) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Value Added Tax (EC Sales Statements) Regulations 1992 and shall come into force on 1st January 1993.

(2) In these Regulations—

“the Act” means the Value Added Tax Act 1983;

“alphabetical code” means the alphabetical prefix as set out below which shall be used to identify the member State—

Belgium—BE

Denmark—DK

France—FR

Germany—DE

Greece—EL

Ireland—IE

Italy—IT

Luxembourg—LU

Netherlands—NL

Portugal—PT

(1) 1983 c. 55; section 48(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners; paragraph 2(2A) was inserted by section 14(2) of, and paragraph 64(3) of Schedule 3 to, the Finance (No. 2) Act 1992 (c. 48).

Spain—ES

United Kingdom—GB

“contract work” means contract work as is referred to in Article 5.5(a) of Council Directive No. 77 388/EEC;

“form” means the relevant form contained in the Schedule to these Regulations or a form which the Commissioners are satisfied is a form to the like effect;

“processing work” means any processing operation, including the supply of any goods or services, carried out on any goods dispatched or transported from one member State to another member State for the performance of contract work;

“registered in another member State” means registered in accordance with measures adopted by the competent authority in another member State for the purposes of the common system of value added tax and “registered” shall be construed accordingly;

“relevant figure” means the total sum of the amount mentioned in paragraph 1(1)(a) of Schedule 1 to the Act and £25,500;

“statement” means the statement which a taxable person is required to submit in accordance with these Regulations;

“total value” means the consideration for the supply including the costs of any freight transport services and services ancillary to the transport of goods charged by the supplier of the goods to the customer.

Submission of statements

2.—(1) Subject to paragraph (5) below and save as the Commissioners may otherwise allow or direct, every taxable person who in any period of a quarter has made a supply of or has dispatched or has transported or has transferred goods to a person who is or was registered in another member State shall in relation to that period submit to the Commissioners no later than forty two days after the end of that period a statement in the form numbered 1 containing full information as specified in paragraph (3) or (4), as the case may be, below and a declaration signed by him that the statement is true and complete;

provided that—

- (a) the Commissioners may allow a taxable person to submit those statements in respect of periods of one month;
- (b) where a taxable person satisfies the Commissioners—
 - (i) at the end of any month that the value of his taxable supplies in the period of one year then ending is less than the relevant figure, or
 - (ii) at any time that there are reasonable grounds for believing that the value of his taxable supplies in the period of one year beginning at that or any later time will not exceed the relevant figure, and
 - (iii) at the end of any month that the value of his supplies to persons registered in other member States in the period of one year then ending is less than £11,000, or
 - (iv) at any time that there are reasonable grounds for believing that the value of his supplies to persons registered in other member States in the period of one year beginning at that or any later time will not exceed £11,000,

the Commissioners may allow that person to submit a statement which relates to the period of the year as is mentioned in sub-paragraphs (i) to (iv) above and which contains full information as specified in paragraph (3)(a), (b), (c) and (d) below and a declaration signed by him that the statement is true and complete;

- (c) where the Commissioners have allowed a taxable person under regulation 58 of the Value Added Tax (General) Regulations 1985⁽²⁾ to make returns in respect of periods longer than three months and that person satisfies the Commissioners—
- (i) at the end of any month that the value of his taxable supplies in the period of one year then ending is less than £145,000, or
 - (ii) at any time that there are reasonable grounds for believing that the value of his taxable supplies in the period of one year beginning at that or any later time will not exceed £145,000, and
 - (iii) at the end of any month that the value of his supplies to persons registered in other member States in the period of one year then ending is less than £11,000, or
 - (iv) at any time that there are reasonable grounds for believing that the value of his supplies to persons registered in other member States in the period of one year beginning at that or any later time will not exceed £11,000,
- the Commissioners may allow that person to submit statements in respect of periods identical to those that have been allowed for the making of his returns and each statement shall contain full information as specified in paragraph (4)(a), (b) and (c) below and a declaration signed by him that the statement is true and complete; and
- (d) where the Commissioners consider it necessary in the circumstances of any particular case, they may allow or direct a taxable person to submit statements to a specified address.
- (2) Where the Commissioners allow a statement to be submitted as is mentioned in the proviso in paragraph (1) above, that statement shall be submitted—
- (a) in the case of sub-paragraph (a), no later than forty two days after the end of the quarter in which the month in sub-paragraph (a) occurs;
 - (b) in the case of sub-paragraph (b), no later than forty two days after the end of the period of the year to which it relates; and
 - (c) in the case of sub-paragraph (c), no later than forty two days after the end of the period in respect of which the Commissioners have allowed a return to be furnished.
- (3) Save as the Commissioners may otherwise allow or direct, the taxable person shall in the statement as is mentioned in paragraph (1) above specify—
- (a) his name, address, and registration number which number shall include the prefix GB;
 - (b) the date of the submission of the statement;
 - (c) the date of the last day of the period to which the statement refers;
 - (d) the registration number of each person acquiring or deemed to have acquired goods in the period and which registration number shall include the alphabetical code of the member State in which each such person is registered; and
 - (e) the total value of the goods supplied in the period to each person mentioned in sub-paragraph (d) above, which value shall include any amount such as is mentioned in paragraph (4)(c) below.
- (4) Where goods are dispatched or transported from one member State to another member State for the performance of contract work and the goods are to be returned, the taxable person shall specify in the statement as is mentioned in paragraph (1) above the following—
- (a) the information mentioned in paragraph (3) above;
 - (b) the figure 1 in the box marked “indicator” on form numbered 1 in each case where goods have been dispatched, transported or returned;

(2) S.I.1985/886, to which there are amendments not relevant to these Regulations.

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(c) the total value of any processing work carried out upon the goods by the taxable person.

(5) Every taxable person who in any period of a quarter has made a supply of a new means of transport to a person for the purpose of acquisition by him in another member State shall in relation to that period submit to the Commissioners no later than forty two days after the end of that period a statement containing the particulars (including the declaration made by him) set out in the form numbered 2;

provided that where the Commissioners consider it necessary in the circumstances of any particular case, they may allow or direct a taxable person to submit a statement as is mentioned in this paragraph to a specified address.

Final statements

3. Any taxable person who ceases to be registered under Schedule 1 to the Act shall, unless another person has been registered with the registration number of and in substitution for him under regulation 4(7) of the Value Added Tax (General) Regulations 1985, submit to the Commissioners a final statement in either form numbered 1 or 2 or both, as the case may be, and, unless the Commissioners in any case otherwise allow or direct, any such statement shall contain full information as is specified in paragraphs (3) or (4), or both, of regulation 2 above, or as is required to be set out in form 2, as the case may be, and a declaration signed by him that the statement is true and complete and shall be submitted no later than forty two days after the date with effect from which his registration has been cancelled.

New King's Beam House,
22 Upper Ground London SE1 9PJ
8th December 1992

Leonard Harris
Commissioner of Customs and Excise

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EXPLANATORY NOTE



Value Added Tax EC Sales list

For the period
To

VAT Registration Number

Branch/subsidiary
Identifier

GB

You could be liable to a financial penalty if your completed listing is not received by the due date.

Calendar
Quarter

Due date:

Your VAT office telephone number is

Before you fill in this form please read the notes overleaf.

**For
official
use
D O R
only**

Country Code	Customer's VAT Registration Number	Total value of supplies		Indicator
		£	p	
1			0 0	
2			0 0	
3			0 0	
4			0 0	
5			0 0	
6			0 0	
7			0 0	
8			0 0	
9			0 0	
10			0 0	
11			0 0	
12			0 0	
13			0 0	
14			0 0	
15			0 0	

Number of pages completed

Lines completed
(this page only)

Declaration: You, or someone on your behalf, must sign below.

..... declare that the
(Full name of signatory in BLOCK LETTERS)
information given above and on any continuation sheets is true and complete.

Signature Date 19

A false declaration can result in prosecution

Could you please supply a

Contact Name: Telephone number:

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FORM 2

Regulation 2(5)



New Means of Transport

Ref

for removal from the UK to another Member State of the European Community
See notes overleaf before completing - Write in BLOCK LETTERS only

For the purchaser to complete

For the Supplier to complete

Surname (Mr./Mrs./Miss)

Forename(s)

Full Address in the UK

.....

Telephone

Permanent/Temporary (Delete as applicable)

Full address in Member State of Destination

.....

Telephone

Permanent/Temporary (Delete as applicable)

Are you:

a UK Resident?

a serving Member of H M Forces?

(Tick if applicable)

Member State of destination of the New Means of Transport in which VAT will be paid

.....

I Declare that:

• I have read notice 728 and the notes overleaf;

• I intend to remove the New Means of Transport described above from the UK to the Member State of destination within 2 months of the date of supply;

• I intend to notify the fiscal authority in that Member State and pay any tax due;

• I understand that if I fail to remove the New Means of Transport described above within 2 months of the date of supply it will become liable to forfeiture and UK taxes will become due;

• The information I have given above is correct.

Signature

Date

.....

.....

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.....

Full Name and Address

.....

.....

.....

Telephone

Vat Registration No. GB

.....

Details of the New Means of Transport

Motorised Land Vehicle Ship Aircraft

(Tick as applicable)

Make

Model

Colour

Registration No.

Engine No.

Chassis/Hull/Airframe No.

Invoice No. and date

Date of Supply

Purchase Price

VAT remitted (at time of supply)

Car Tax remitted (at time of supply)

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VAT 411 (Original)

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