STATUTORY INSTRUMENTS

1995 No. 2518

VALUE ADDED TAX

The Value Added Tax Regulations 1995

Made - - - - 27th September 1995 Laid before the House of Commons - - 28th September 1995

Coming into force 20th October 1995

THE VALUE ADDED TAX REGULATIONS 1995

PART I

PRELIMINARY

- 1. Citation and commencement
- 2. Interpretation—general
- 3. Revocations and savings
- 4. Requirement, direction, demand or permission

PART II

REGISTRATION AND PROVISIONS FOR SPECIAL CASES

- 5. Registration and notification
- 6. Transfer of a going concern
- 7. Notice by partnership
- 8. Representation of club, association or organisation
- 9. Death, bankruptcy or incapacity of taxable person
- 10. VAT representatives
- 11. Notification of intended section 14(1) supplies by intermediate suppliers
- 12. Notification of intended section 14(2) supplies by persons belonging in other member States

PART III

VAT INVOICES AND OTHER INVOICING REQUIREMENTS

- 13. Obligation to provide a VAT invoice
- 14. Contents of VAT invoice
- 15. Change of rate, credit notes
- 16. Retailers' invoices

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

- 17. Section 14(6) supplies to persons belonging in other member States
- 18. Section 14(1) supplies by intermediate suppliers
- 19. Section 14(2) supplies by persons belonging in other member States
- 20. General

PART IV

EC SALES STATEMENTS

- 21. Interpretation of Part IV
- 22. Submission of statements
- 23. Final statements

PART V

ACCOUNTING, PAYMENT AND RECORDS

- 24. Interpretation of Part V
- 25. Making of returns
- 26. Accounting for VAT on an acquisition by reference to the value shown on an invoice
- 27. Supplies under Schedule 4, paragraph 7
- 28. Estimation of output tax
- 29. Claims for input tax
- 30. Persons acting in a representative capacity
- 31. Records
- 31A (1) This regulation applies where a person—
- 31B Where a person receives a supply of a description falling...
- 31C Paragraph 10(2) of Schedule 11 to the Act shall apply...
- 32. The VAT account
- 33. The register of temporary movement of goods to and from other member States
- 33A A person making supplies of a description falling within article...
- 33B Where a person of a description in article 6 of...
- 34. Correction of errors
- 35. Where a taxable person has made an error—
- 36. Notification of acquisition of goods subject to excise duty by non-taxable persons and payment of VAT
- 37. Claims for recovery of overpaid VAT
- 38. Adjustments in the course of business
- 39. Calculation of returns
- 40. VAT to be accounted for on returns and payment of VAT
- 40A Where the Commissioners in exercise of their power under section...
- 41. Accounting etc. by reference to the duty point, and prescribed accounting period in which VAT on certain supplies is to be treated as being chargeable
- 42. Accounting for VAT on the removal of goods
- 43. Goods removed from warehousing regime

PART VA

REIMBURSEMENT ARRANGEMENTS

- 43A Interpretation of Part VA
- 43B Reimbursement arrangements—general
- 43C Reimbursement arrangements—provisions to be included
- 43D Repayments to the Commissioners

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

- 43E Records
- 43F Production of records
- 43G Undertakings
- 43H Reimbursement arrangements made before 11th February 1998

PART VI

PAYMENTS ON ACCOUNT

- 44. Interpretation of Part VI
- 45. Payments on Account
- 46. Save in a case to which regulation 48 applies, if...
- 46A (1) A payment on account and a payment in respect...
- 47. Where a taxable person fails to make a payment on...
- 48. (1) The Commissioners shall notify a relevant division in...

PART VII

ANNUAL ACCOUNTING

- 49. Interpretation of Part VII
- 50. Annual accounting scheme
- 51. An authorised person shall, where in any given case the...
- 52. Admission to the scheme
- 53. (1) An authorised person shall continue to account for VAT...
- 54. (1) The Commissioners may terminate an authorisation in any case...
- 55. (1) The date from which an authorised person ceases to...

PART VIII

CASH ACCOUNTING

- 56. Interpretation of Part VIII
- 57. Cash accounting scheme
- 58. Admission to the scheme
- 59. Without prejudice to the right of a person to withdraw...
- 60. (1) Without prejudice to regulation 64 below, a person shall...
- 61. A person who ceases to operate the scheme either of...
- 62. Where a person operating the scheme becomes insolvent he shall...
- 63. (1) Where a person operating the scheme ceases business...
- 64. Withdrawal from the scheme
- 65. Accounting

PART IX

SUPPLIES BY RETAILERS

- 66. Interpretation of Part IX
- 67. Retail schemes
- 68. The Commissioners may refuse to permit the value of taxable...
- 69. No retailer may at any time use more than one...
- 70. Notification of use of a scheme
- 71. Changing schemes
- 72. Ceasing to use a scheme
- 73. Supplies under Schedule 8, Group 1
- 74. Supplies under Schedule 8, Group 12
- 75. Change in VAT

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

PART X

TRADING STAMPS

76.	Interpretation of Part X
77.	Trading stamp scheme
78.	
79.	
80.	
	PART XI
	TIME OF SUPPLY AND TIME OF ACQUISITION
81.	Goods for private use and free supplies of services
82.	Services from outside the United Kingdom
83.	Time of acquisition
84.	Supplies of land—special cases
85.	Leases treated as supplies of goods
86.	Supplies of water, gas or any form of power, heat, refrigeration or ventilation
87.	Acquisitions of water, gas or any form of power, heat, refrigeration or ventilation
88.	Supplier's goods in possession of buyer
89.	Retention payments
90.	Continuous supplies of services
90A	Where— (a) relevant services are supplied for a period for
90B	Where relevant services are treated as supplied on or after
91.	Royalties and similar payments
92.	Supplies of services by barristers and advocates
93.	Supplies in the construction industry
94.	General
94A	In this Part a reference to receipt of payment (however
95.	Supplies spanning change of rate etc.
	PART XII
	VALUATION OF ACQUISITIONS
96.	Interpretation of Part XII
97.	Valuation of acquisitions
	PART XIII

Distance sales from the United Kingdom

PLACE OF SUPPLY

PART XIV INPUT TAX AND PARTIAL EXEMPTION

- 99. Interpretation of Part XIV and longer periods
- 100. Nothing in this Part shall be construed as allowing a...
- 101. Attribution of input tax to taxable supplies
- 102. Use of other methods

98.

103. Attribution of input tax to foreign and specified supplies

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

- 103A (1) This regulation applies to a taxable person who makes...
- 104. Attribution of input tax on self-supplies
- 105. Treatment of input tax attributable to exempt supplies as being attributable to taxable supplies
- 106. (1) Where in any prescribed accounting period or in...
- 107. Adjustment of attribution
- 108. -(1) This regulation applies where a taxable person has...
- 109. (1) This regulation applies where a taxable person has...
- 110. (1) Subject to paragraph (2) below, in this regulation, in...
- 111. Exceptional claims for VAT relief

PART XV

ADJUSTMENTS TO THE DEDUCTION OF INPUT TAXON CAPITAL ITEMS

- 112. Interpretation of Part XV
- 113. Capital items to which this Part applies
- 114. Period of adjustment
- 115. Method of adjustment
- 116. Ascertainment of taxable use of a capital item

PART XVI

IMPORTATIONS, EXPORTATIONS AND REMOVALS

- 117. Interpretation of Part XVI
- 118. Enactments excepted
- 119. Regulations excepted
- 120. Community legislation excepted
- 121. Adaptations
- 122. Postal importations by registered persons in the course of business
- 123. Temporary importations
- 124. Reimportation of certain goods by non-taxable persons
- 125. Reimportation of certain goods by taxable persons
- 126. Reimportation of goods exported for treatment or process
- 127. Supplies to export houses
- 128. Export of freight containers
- 129. Supplies to overseas persons
- 130. Supplies to persons departing from the member States
- 131. (1) Where the Commissioners are satisfied that—
- 132. The Commissioners may, on application by an overseas visitor who...
- 133. The Commissioners may, on application by any person who intends...
- 134. Supplies to persons taxable in another member State
- 135. Supplies of goods subject to excise duty to persons who are not taxable in another member State
- 136. Territories to be treated as excluded from or included in the territory of the Community and of the member States
- 137. For the purposes of the Act the following territories shall...
- 138. (1) For the purposes of the Act the territory...
- 139. For the purposes of the Act the following territories shall...
- 140. Entry and exit formalities
- 141. Use of the internal Community transit procedure
- 142. Customs and excise legislation to be applied
- 143. Where goods are imported into the United Kingdom from the...
- 144. Where goods are exported from the United Kingdom to the...

145. — (1) Subject to paragraph (2) below, where goods are...

PART XVI(A)

FISCAL AND OTHER WAREHOUSING REGIMES

145A	Interpretation of Part XVI(A)
145B	Fiscal warehousing certificates
145C	Certificates connected with services in fiscal or other warehousing regimes
145D	VAT invoices relating to services performed in fiscal or other warehousing regimes
1450	· ·
145E	Fiscal warehousing regimes
145F	The fiscal warehousing record and stock control
145G	Fiscal warehousing transfers in the United Kingdom
145H	Removal of goods from a fiscal warehousing regime and transfers overseas
145I	(1) A fiscal warehousekeeper shall not remove or allow the
145J	Payment on removal of goods from a fiscal warehousing regime
	PART XVII

NEW MEANS OF TRANSPORT

	NEW MEANS OF TRANSFORT
146.	Interpretation of Part XVII
147.	First entry into service of a means of transport
148.	Notification of acquisition of new means of transport by non-taxable
	persons and payment of VAT
149.	Refunds in relation to new means of transport
150.	The claim shall be made at, or sent to, any
151.	The claim shall contain the following information—
152.	The claim shall be accompanied by the following documents—
153.	The claim shall include a declaration, signed by the claimant

- 154. The claim shall be completed by the submission to the...
- 155. Supplies of new means of transport to persons departing to another member State

PART XVIII

BAD DEBT RELIEF (THE OLD SCHEME)

156.	Interpretation of Part XVIII
157.	The making of a claim to the Commissioners
158.	Evidence required of the claimant in support of the claim
159.	
160.	Preservation of documents and records and duty to produce
161.	Set-off of amounts between the claimant and the debtor
162.	Determination of outstanding amount of consideration in money
163.	Repayment of a refund
164.	Proving in the insolvency in Scotland
	PART XIX

BAD DEBT RELIEF (THE NEW SCHEME)

165.	Interpretation of Part XIX
165A	Time within which a claim must be made
166.	The making of a claim to the Commissioners
166A	Notice to purchaser of claim

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

- 167. Evidence required of the claimant in support of the claim
- 168. Records required to be kept by the claimant
- 169. Preservation of documents and records and duty to produce
- 170. Attribution of payments
- 171. Repayment of a refund
- 172. Writing off debts
- 172A Writing off debts—margin schemes
- 172B Writing off debts—tour operators margin scheme

PART XIXA

REPAYMENT OF INPUT TAX WHERE CLAIM MADE UNDER PART XIX

- 172C Interpretation of Part XIXA
- 172D Repayment of input tax
- 172E Restoration of an entitlement to credit for input tax

PART XX

REPAYMENTS TO COMMUNITY TRADERS

- 173. Interpretation of Part XX
- 174. Repayment of VAT
- 175. Persons to whom this Part applies
- 176. Supplies and importations to which this Part applies
- 177. VAT which will not be repaid
- 178. Method of claiming
- 179. Time within which a claim must be made
- 180. Deduction of bank charges
- 181. Treatment of claim and repayment claimed
- 182. For the purpose of section 83(c) of the Act repayments...
- 183. False, altered or incorrect claims
- 184. Where any sum has been repaid to a claimant as...

PART XXI

REPAYMENTS TO THIRD COUNTRY TRADERS

- 185. Interpretation of Part XXI
- 186. Repayments of VAT
- 187. VAT representatives
- 188. Persons to whom this Part applies
- 189. Supplies and importations to which this Part applies
- 190. VAT which will not be repaid
- 191. Method of claiming
- 192. Time within which a claim must be made
- 193. Deduction of bank charges
- 194. Treatment of claim and repayment claimed
- 195. For the purpose of section 83(c) of the Act repayments...
- 196. False, altered or incorrect claims
- 197. Where any sum has been repaid to a claimant as...

PART XXII

REPAYMENT SUPPLEMENT

198. Computation of period

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

199. Duration of period

PART XXIII

REFUNDS TO "DO-IT-YOURSELF" BUILDERS

- 200. Interpretation of Part XXIII
- 201. Method and time for making claim

PART XXIV

FLAT-RATE SCHEME FOR FARMERS

- 202. Interpretation of Part XXIV
- 203. Flat-rate scheme
- 204. Admission to the scheme
- 205. Certification
- 206. Cancellation of certificates
- 207. Death, bankruptcy or incapacity of certified person
- 208. Further certification
- 209. Claims by taxable persons for amounts to be treated as credits for input tax
- 210. Duty to keep records
- 211. Production of records

PART XXV

DISTRESS AND DILIGENCE

- A212 In this Part—"Job Band" followed by a number between...
- 212. Distress
- 213. Diligence

Signature

SCHEDULE 1 —

Information to be indicated:

declare that the goods shown below are subject to a...

and that the following services are to be performed on...

I certify that the supply of services is eligible to...

(signature)

(date)

NOTE: You should be aware that there are severe penalties...

SCHEDULE 1A —

- 1. Goods in and out of a fiscal warehouse and its...
- 2. Specified services performed in a fiscal warehouse It shall accurately...
- 3. Documents relating to transfers and specified services
- 4. Procedures where transfers are not completed (a) It shall be...
- 5. Removals from a fiscal warehousing regime (a) It shall identify...
- 6. Miscellaneous (a) It shall incorporate any modifications to the features...

SCHEDULE 2 — REVOCATIONS

TABLE OF — (This table is not part of the Regulations) DERIVATIONS

Document Generated: 2024-06-30

Status: Point in time view as at 26/03/2001.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995. (See end of Document for details)

- 1. Notes:
- 2. The following abbreviations are used in the Table: AA =The...

Explanatory Note

Status:

Point in time view as at 26/03/2001.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995.