
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 4A

REVERSE CHARGE SALES STATEMENTS

Textual Amendments

- F1** Pt. 4A inserted (1.6.2007) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 2007 \(S.I. 2007/1418\)](#), regs. 1, 3

Interpretation of Part 4A

23A. In this Part—

“relevant supply” means a supply of goods to which section 55A(6) of the Act applies (customers to account for tax on supplies of goods of a kind used in missing trader ^{F2}... fraud) [^{F3}other than a supply of gas or electricity];

“statement” means the statement which a taxable person is required to submit in accordance with this Part of these Regulations.

Textual Amendments

- F2** Word in [reg. 23A](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Revocations\) \(EU Exit\) Regulations 2019 \(S.I. 2019/59\)](#), regs. 1, 26; [S.I. 2020/1641](#), reg. 2, Sch.
- F3** Words in [reg. 23A](#) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2014 \(S.I. 2014/1497\)](#), regs. 1(2), 3

Notification of first relevant supply

23B.—(1) On the first occasion on which a person makes a relevant supply, he must notify the Commissioners of that fact within 30 days of the day on which the supply is made.

(2) The notification referred to in paragraph (1) must be made on-line by using a portal provided by the Commissioners.

(3) If the portal referred to in paragraph (2) is unavailable for any reason, the Commissioners may allow the notification to be made by email.

Submission of Statements

23C.—(1) Every taxable person who, in any prescribed accounting period, has made a relevant supply must, in relation to that period, submit to the Commissioners, no later than the day by which

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Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Regulations 1995, PART 4A. (See end of Document for details)

he is required to make a return for that period and in such a form and manner as may be determined by the Commissioners in a notice published by them (or otherwise), a statement containing the following prescribed particulars—

- (a) his registration number;
- (b) the registration number of each person to whom he has made a relevant supply; and
- (c) for each month falling within the prescribed accounting period, the total value of the relevant supplies made to each person mentioned in sub-paragraph (b).

(2) If, in any prescribed accounting period, no relevant supplies are made, a statement to that effect must be submitted to the Commissioners in such form and manner as may be determined by them in a notice published by them (or otherwise).

(3) Sub-paragraph (2) does not apply where a taxable person has notified the Commissioners that he has ceased making relevant supplies without intending subsequently to make such supplies.

(4) A statement must contain a declaration made by the taxable person that it is true and complete.]

[^{F4}Notification of cessation and recommencement of relevant supplies

23D. Where a person—

- (a) ceases making relevant supplies without intending subsequently to make such supplies, or
- (b) has fallen within paragraph (a) above but nonetheless starts to make relevant supplies again,

he shall, within 30 days of so ceasing or, as the case may be, of so recommencing, notify the Commissioners of that fact in such form and manner as may be determined in a notice published by them (or otherwise).]

Textual Amendments

F4 Reg. 23D inserted (1.7.2007) by [The Value Added Tax \(Amendment\) \(No.4\) Regulations 2007 \(S.I. 2007/1599\)](#), regs. 1, 3

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