
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART IV

EC SALES STATEMENTS

Interpretation of Part IV

[^{F1}21.—[^{F2}(1)] In this Part—

“EU supply of goods” means a supply falling within regulation 22(1) and “EU supplies of goods” shall be construed accordingly;

“EU supply of services” means a supply falling within regulation 22A(1) and “EU supplies of services” shall be construed accordingly;

“first relevant figure” means, up to and including 31st December 2011, £70,000 excluding VAT and thereafter £35,000 excluding VAT;

“NMT supply of goods” means a supply falling within regulation 22C(1) and “NMT supplies of goods” shall be construed accordingly;

“registered in another member State” means registered in accordance with the measures adopted by the competent authority in another member State for the purposes of the common system of VAT and “registered in that member State” and “registered in other member States” shall be construed accordingly;

“second relevant figure” means the sum of the amount mentioned in paragraph 1(1)(a) of Schedule 1 to the Act as that paragraph has effect from time to time and £25,500;

“supply of goods” does not include either a supply of gas supplied through the natural gas distribution network or a supply of electricity;

“value” in the phrases “value of EU supplies”, “value of the taxable person’s taxable supplies” and “value of the taxable person’s supplies” means the consideration for the supplies and includes, if the supply is a supply of goods, the costs of any freight transport services and services ancillary to the transport of the goods charged by the supplier to the customer.]

[^{F3}(2) For the purposes of this Part—

- (a) goods are removed from the United Kingdom under call-off stock arrangements if they are removed from the United Kingdom in circumstances where the conditions in paragraphs (a) to (g) of paragraph 1(1) of Schedule 4B to the Act are met,
- (b) references to “the customer” or “the destination State”, in relation to goods removed from the United Kingdom under call-off stock arrangements, are to be construed in accordance with paragraph 1 of Schedule 4B to the Act, and
- (c) “call-off stock goods”, in relation to a taxable person, means goods that have been removed from the United Kingdom under call-off stock arrangements by or under the directions of the taxable person.]

Status: Point in time view as at 22/07/2020.

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

Textual Amendments

- F1** Reg. 21 substituted (1.1.2010) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, 4 (with reg. 18)
- F2** Reg. 21 renumbered as reg. 21(1) (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), s. 80(8)(a)
- F3** Reg. 21(2) inserted (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), s. 80(8)(b)

Submission of statements

[^{F4}22.—(1) Every taxable person who makes a supply of goods—

- (a) to a person who, at the time of the supply, was registered in another member State and those goods were dispatched or transported to that or another member State, or
- (b) to which section 14(6) of the Act applies, or
- (c) which falls within paragraph 6 of Schedule 4 to the Act to a person who, at the time of the supply, was registered in another member State,

shall submit a statement to the Commissioners.

(2) The statement shall—

[^{F5}(a) be made in the form specified in a notice published by the Commissioners,]

- (b) contain, in respect of the EU supplies of goods which have been made within the period in respect of which the statement is made, such information as the Commissioners shall from time to time prescribe, and
- (c) contain a declaration that the information provided in the statement is true and complete.
- (a) (3) (a) Subject to paragraphs (4) to (6) below, the statement shall be submitted in respect of the month in which the EU supply of goods is made.
- (b) Where during the period specified in sub-paragraph (a) above the taxable person (A)—
 - (i) ceases to be registered under Schedule 1 to the Act, and
 - (ii) no other person has been registered with the registration number of and in substitution for A,

the last day of that period is to be treated as being the same date as the effective date of A's deregistration.

- (a) (4) (a) This sub-paragraph applies where, in each of the four quarters preceding the quarter in which the supply is made (“the relevant quarter”), the total value of EU supplies of goods made by the taxable person (A) did not exceed the first relevant figure.
- (b) This sub-paragraph applies where, in the relevant quarter, the total value of EU supplies of goods made by A did not exceed the first relevant figure.
- (c) Where sub-paragraphs (a) and (b) above apply, A may submit the statement in respect of the relevant quarter.
- (d) Where –
 - (i) sub-paragraph (a) above applies, and
 - (ii) sub-paragraph (b) above does not apply,

A may submit a statement in respect of the period beginning with the first day of the relevant quarter and ending on the last day of the month in which the total value of EU supplies of goods made by A in that quarter first exceeded the relevant figure.

- (e) Where during the relevant quarter specified in sub-paragraph (c) above A—

- (i) ceases to be registered under Schedule 1 to the Act, and
 - (ii) no other person has been registered with the registration number of and in substitution for A,
- the last day of that period is to be treated as being the same date as the effective date of A's deregistration.
- (a) (5) (a) A statement may be submitted in respect of the year mentioned in subparagraphs (i) to (iv) below provided that the taxable person making the statement (A) has not, during that year, made a supply of a new means of transport and the Commissioners are satisfied either that—
 - (i) at the end of any month, the value of A's taxable supplies in the period of one year then ending is less than the second relevant figure, or
 - (ii) at any time there are reasonable grounds for believing that the value of A's taxable supplies in the period of one year beginning at that or any later time will not exceed the second relevant figure,and either that—
 - (iii) at the end of any month, the value of A's 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, there are reasonable grounds for believing that the value of A's 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.
 - (b) Where during a period specified in sub-paragraph (a) above A—
 - (i) ceases to be registered under Schedule 1 to the Act, and
 - (ii) no other person has been registered with the registration number of and in substitution for A,the last day of that period is to be treated as being the same date as the effective date of A's deregistration.
- (6) A taxable person (A) who is permitted under regulation 25 to make a return in respect of a period longer than 3 months may submit a statement under paragraph (1) above in respect of a period identical to the period permitted for the making of the return provided that A has not, during that period, made a supply of a new means of transport and the Commissioners are satisfied either that—
- (a) at the end of any month, the value of A's taxable supplies in the period of one year then ending is less than £145,000, or
 - (b) at any time, there are reasonable grounds for believing that the value of A's taxable supplies in the period of one year beginning at that or any later time will not exceed £145,000,
- and either that—
- (c) at the end of any month, the value of A's supplies to persons registered in other member States in the period of one year then ending is less than £11,000, or
 - (d) at any time, there are reasonable grounds for believing that the value of A's 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.]

Textual Amendments

- F4** Reg. 22 substituted (1.1.2010) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009 \(S.I. 2009/3241\)](#), regs. 1, 5 (with reg. 18)

Status: Point in time view as at 22/07/2020.

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

F5 Reg. 22(2)(a) substituted (15.10.2012) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2012 \(S.I. 2012/1899\)](#), regs. 2(2), **10**

[^{F6}**22ZA**.—(1) A taxable person must submit a statement to the Commissioners if any of the following events occurs—

- (a) goods are removed from the United Kingdom under call-off stock arrangements by or under the directions of the taxable person;
- (b) call-off stock goods are returned to the United Kingdom by or under the directions of the taxable person at any time during the period of 12 months beginning with their arrival in the destination State;
- (c) the taxable person forms an intention to supply call-off stock goods to a person (“the substitute”) other than the customer in circumstances where—
 - (i) the taxable person forms that intention during the period of 12 months beginning with the arrival of the goods in the destination State, and
 - (ii) the substitute is identified for VAT purposes in accordance with the law of the destination State.

(2) The statement must—

- (a) be made in the form specified in a notice published by the Commissioners,
- (b) contain, in respect of each event mentioned in paragraph (1) which has occurred within the period in respect of which the statement is made, such information as may from time to time be specified in a notice published by the Commissioners, and
- (c) contain a declaration that the information provided in the statement is true and complete.

(3) Paragraphs (3), (4) and (6) of regulation 22 have effect for the purpose of determining the period in respect of which the statement must be made, but as if—

- (a) in paragraph (3)(a) of regulation 22, for “paragraphs (4) to (6)” there were substituted “paragraphs (4) and (6)”,
- (b) in paragraph (3)(a) of regulation 22, for “the EU supply of goods is made” there were substituted “the event occurs”,
- (c) in paragraph (4)(a) of regulation 22, for “the supply is made” there were substituted “the event occurs”, and
- (d) in paragraph (6) of regulation 22, the reference to paragraph (1) of that regulation were a reference to paragraph (1) of this regulation.

(4) In determining the period in respect of which the statement must be made, the time at which an event mentioned in paragraph (1)(a) of this regulation is to be taken to occur is the time the goods concerned are removed from the United Kingdom (rather than the time the condition mentioned in paragraph (g) of paragraph 1(1) to Schedule 4B to the Act is met in respect of the removal).]

Textual Amendments

F6 Reg. 22ZA inserted (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), s. **80(9)**

[^{F7}**22A**.—(1) Every taxable person who has made a supply of services to a person in a member State other than the United Kingdom in circumstances where the recipient is required to pay VAT on the supply in accordance with the provisions of the law of that other member State giving effect to Article 196 of Council Directive [2006/112/EC](#) shall submit a statement to the Commissioners.

(2) The statement shall be—

- [^{F8}(a) made in the form specified in a notice published by the Commissioners,]
- (b) contain, in respect of the EU supplies of services which have been made within the period to which the statement relates, such information as the Commissioners shall from time to time prescribe, and
 - (c) contain a declaration that the information provided in the statement is true and complete.
- (a) (3) (a) Subject to paragraph (4) below the statement may be submitted in respect of the period of the month or the quarter in which the EU supply of services has been made.
- (b) Where during a period mentioned in sub-paragraph (a) above the taxable person (A)—
- (i) ceases to be registered under Schedule 1 to the Act, and
 - (ii) no other person has been registered with the registration number of and in substitution for A,
- the last day of that period is to be treated as being the same date as the effective date of A's deregistration.

(4) A taxable person (A) who is permitted under regulation 25 to make a return in respect of a period longer than 3 months may make a statement under paragraph (1) above in respect of a period identical to the period permitted for the making of the return provided that A has not, during that period, made a supply of a new means of transport and the Commissioners are satisfied either that—

- (a) at the end of any month, the value of A's taxable supplies in the period of one year then ending is less than £145,000, or
- (b) at any time, there are reasonable grounds for believing that the value of A's taxable supplies in the period of one year beginning at that or any later time will not exceed £145,000,

and either that—

- (c) at the end of any month, the value of A's supplies to persons registered in other member States in the period of one year then ending is less than £11,000, or
- (d) at any time, there are reasonable grounds for believing that the value of A's 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.

Textual Amendments

- F7** Regs. 22A-22C inserted (1.1.2010) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009](#) (S.I. 2009/3241), regs. 1, 6 (with reg. 18)
- F8** Reg. 22A(2)(a) substituted (15.10.2012) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2012](#) (S.I. 2012/1899), regs. 2(2), 11

22B.—(1) Where [^{F9}more than one statement is to be submitted under regulations 22 to] 22A in respect of periods ending on the same day, the statements may be submitted on a single form.

(2) A taxable person may submit a statement under regulation 22 [^{F10}, 22ZA] or 22A on paper or on-line using an electronic portal provided by the Commissioners for that purpose.

(3) A taxable person who is required to submit a statement under regulation 22 [^{F11}, 22ZA] or 22A must do so—

- (a) where the statement is submitted on-line, not later than 21 days from the end of the period to which the statement relates,
- (b) in every other case, not later than 14 days from the end of the period to which the statement relates.

Status: Point in time view as at 22/07/2020.

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

Textual Amendments

- F7** Regs. 22A-22C inserted (1.1.2010) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009](#) (S.I. 2009/3241), regs. 1, 6 (with reg. 18)
- F9** Words in [reg. 22B\(1\)](#) substituted (22.7.2020) by [Finance Act 2020](#) (c. 14), s. 80(10)(a)
- F10** Word in [reg. 22B\(2\)](#) inserted (22.7.2020) by [Finance Act 2020](#) (c. 14), s. 80(10)(b)
- F11** Word in [reg. 22B\(3\)](#) inserted (22.7.2020) by [Finance Act 2020](#) (c. 14), s. 80(10)(c)

22C.—(1) Every taxable person who in any quarter makes a supply of a new means of transport to a person (“the acquirer”)—

- (a) for the purposes of acquisition by that acquirer in another member State, and
- (b) where the acquirer is not, at the time of the acquisition, registered in that member State,

shall submit a statement to the Commissioners.

- (a) (2) (a) The statement shall be submitted in respect of the quarter in which the NMT supply of goods is made.
- (b) Where during the period mentioned in sub-paragraph (a) above the taxable person (A)—
 - (i) ceases to be registered under Schedule 1 to the Act, and
 - (ii) no other person has been registered with the registration number of and in substitution for A,

the last day of that period is to be treated as being the same date as the effective date of A’s deregistration.

(3) The statement shall—

- [^{F12}(a) be made in the form specified in a notice published by the Commissioners,]
- (b) contain, in respect of the NMT supplies of goods which have been made within the period in respect of which the statement is made, such information as the Commissioners shall from time to time prescribe,
- (c) contain a declaration that the information provided in the statement is true and complete, and
- (d) be submitted within 42 days of the end of the period to which it relates.]

Textual Amendments

- F7** Regs. 22A-22C inserted (1.1.2010) by [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009](#) (S.I. 2009/3241), regs. 1, 6 (with reg. 18)
- F12** [Reg. 22C\(3\)\(a\)](#) substituted (15.10.2012) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2012](#) (S.I. 2012/1899), regs. 2(2), 12

Final statements

^{F13}**23.**

Textual Amendments

- F13** [Reg. 23](#) omitted (1.1.2010) by virtue of [The Value Added Tax \(Amendment\) \(No. 5\) Regulations 2009](#) (S.I. 2009/3241), regs. 1, 7 (with reg. 18)

Status:

Point in time view as at 22/07/2020.

Changes to legislation:

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