
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—

^{F3}
...

^{F4}
...

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

[^{F5}“new means of transport” has the same meaning as in paragraph 83(1) and (2) of Schedule 9ZA to the Act]

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

[^{F6}“registered in a member State” means registered in accordance with the measures adopted by the competent authority in a member State for the purposes of the EU common system of VAT and “registered in that member State”, “registered in another member State” and “registered in member States” shall be construed accordingly;]

^{F7}
...

[^{F8}“relevant supply of goods” means a supply falling within regulation 22(1) and “relevant supplies of goods” 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;

[^{F9}“value” in the phrases “value of relevant 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 the costs of any freight transport services and services ancillary to the transport of the goods charged by the supplier to the customer;]]

[^{F10}(1A) For the purposes of this Part—

- (a) goods are removed from Northern Ireland under call-off stock arrangements if they are removed in circumstances where the conditions in paragraphs (a) to (g) of paragraph 57(1) of Schedule 9ZA to the Act are met,
- (b) references to “the customer” or “the destination territory”, in relation to goods removed from Northern Ireland under call-off stock arrangements, are to be construed in accordance with Part 10 of Schedule 9ZA to the Act, and

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- (c) “call-off stock goods”, in relation to a taxable person, means goods that have been removed from Northern Ireland under call-off stock arrangements by or under the directions of the taxable person.]

^{F11}(2)

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	Words in reg. 21(1) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 38(a) (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.
F4	Words in reg. 21(1) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 38(b) (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.
F5	Words in reg. 21(1) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 38(c) (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.
F6	Words in reg. 21(1) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 38(f) (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.
F7	Words in reg. 21(1) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 38(d) (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.
F8	Words in reg. 21(1) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 38(e) (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.
F9	Words in reg. 21(1) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 38(g) (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.
F10	Reg. 21(1A) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 38(h) (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.
F11	Reg. 21(2) omitted (17.12.2020 for specified purposes) by virtue of Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 2 para. 7(5)(a) (with Sch. 2 para. 7(7)-(9))

Submission of statements

[^{F12}**22.**—(1) Every taxable person [^{F13}who is identified for the purposes of VAT in Northern Ireland] who makes a supply of goods—

- (a) to a person who, at the time of the supply, was registered [^{F14}in a member State and those goods were dispatched or transported to that or a different 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—

[^{F15}(a) be made in the form specified in a notice published by the Commissioners,]

- (b) contain, in respect of the [^{F16}relevant] 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 [^{F16}relevant] 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 [^{F16}relevant] 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 [^{F16}relevant] 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 [^{F16}relevant] 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 sub-paragraphs (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 [^{F17}that involved the removal of those goods from Northern Ireland to a member State] 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

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- (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 [^{F18}that involved the removal of those goods from Northern Ireland to a member State] 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

- F12** 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)
- F13** Words in reg. 22(1) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **39(a)(i)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.
- F14** Words in reg. 22(1)(a) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **39(a)(ii)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.
- F15** 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**
- F16** Word in reg. 22(2)-(4) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **39(b)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.
- F17** Words in reg. 22(5)(a) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **39(c)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.
- F18** Words in reg. 22(6) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **39(d)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

[^{F19}22ZZA.—(1) A taxable person must submit a statement to the Commissioners if any of the following events occurs—

- (a) goods are removed from Northern Ireland under call-off stock arrangements by or under the directions of the taxable person;
- (b) call-off stock goods are returned to Northern Ireland 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 territory;
- (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 territory, and
 - (ii) the substitute is identified for VAT purposes in accordance with the law of the destination territory.

(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 that regulation—
 - (i) for “paragraphs (4) to (6)” there were substituted “ paragraphs (4) and (6) ”, and
 - (ii) for “the relevant supply of goods is made” there were substituted “ the event occurs ”;
- (c) in paragraph (4)(a) of that regulation, for “the supply is made” there were substituted “ the event occurs ”, and
- (d) in paragraph (6) of that regulation, the reference to paragraph (1) 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 Northern Ireland rather than the time the condition mentioned in paragraph (g) of paragraph 57(1) to Schedule 9ZA to the Act is met in respect of the removal.]

Textual Amendments

F19 Reg. 22ZZA inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **40** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

^{F20}22ZA

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Textual Amendments

F20 Reg. 22ZA omitted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 2 para. 7(5)(b)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**

^{F21}**F22** 22A.

Textual Amendments

F21 Reg. 22A omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **41** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

F22 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)

22B.—(1) Where [^{F23}statements are to be submitted under regulation 22 and [^{F24}22ZZA]] 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 [^{F25}22 or 22ZZA] 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 [^{F26}22 or 22ZZA] 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.

Textual Amendments

F22 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)

F23 Words in reg. 22B(1) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 2 para. 7(5)(c)(i)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**

F24 Word in reg. 22B(1) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **42(a)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

F25 Words in reg. 22B(2) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **42(b)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

F26 Words in reg. 22B(3) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **42(b)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

22C.—(1) Every taxable person who in any quarter makes a supply of a new means of transport [^{F27}which involves the removal of those goods from Northern Ireland to a member State] 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—

^{F28}(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

F22 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)

F27 Words in reg. 22C(1) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, 43 (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

F28 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

^{F29}23.

Textual Amendments

F29 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)

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