

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART IX

SUPPLIES BY RETAILERS

Interpretation of Part IX

66. In this Part—

[^{F1}“flat-rate trader” has the meaning given in regulation 55A;]

“notice” means any notice or leaflet published by the Commissioners pursuant to this Part;

“scheme” means a method as referred to in regulation 67.

Textual Amendments

F1 Words in Pt. 9 inserted (25.4.2002) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2002](#) (S.I. 2002/1142), regs. 1(2), **9(a)**

Commencement Information

I1 Reg. 66 in force at 20.10.1995, see [reg. 1](#)

Retail schemes

67. —

(1) The Commissioners may permit the value which is to be taken as the value, in any prescribed accounting period or part thereof, of supplies by a retailer which are taxable at other than the zero rate to be determined by a method agreed with that retailer or by any method described in a notice published by the Commissioners for that purpose; and they may publish any notice accordingly.

(2) The Commissioners may vary the terms of any method by—

- (a) publishing a fresh notice,
- (b) publishing a notice which amends an existing notice, or
- (c) adapting any method by agreement with any retailer.

68. The Commissioners may refuse to permit the value of taxable supplies to be determined in accordance with a scheme if it appears to them—

- (a) that the use of any particular scheme does not produce a fair and reasonable valuation during any period,
- (b) that it is necessary to do so for the protection of the revenue, or
- (c) that the retailer could reasonably be expected to account for VAT in accordance with regulations made under paragraph 2(1) of Schedule 11 to the Act.

69. No retailer may at any time use more than one scheme except as provided for in any notice or as the Commissioners may otherwise allow.

[^{F2}**69A.** No retailer may use a scheme at any time for which he is a flat-rate trader.]

Textual Amendments

F2 Reg. 69A inserted (25.4.2002) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2002 \(S.I. 2002/1142\)](#), regs. 1(2), **9(b)**

Commencement Information

I2 Reg. 67 in force at 20.10.1995, see [reg. 1](#)
I3 Reg. 68 in force at 20.10.1995, see [reg. 1](#)
I4 Reg. 69 in force at 20.10.1995, see [reg. 1](#)

Notification of use of a scheme

^{F3}**70.**

Textual Amendments

F3 Reg. 70 revoked (1.11.1997) by [The Value Added Tax \(Amendment\) \(No. 4\) Regulations 1997 \(S.I. 1997/2437\)](#), regs. 1, **2**

Commencement Information

I5 Reg. 70 in force at 20.10.1995, see [reg. 1](#)

Changing schemes

71.—[^{F4}(1)] Save as the Commissioners may otherwise allow, a retailer who accounts for VAT on the basis of taxable supplies valued in accordance with any scheme shall, so long as he remains a taxable person, continue to do so for a period of not less than one year from the adoption of that scheme by him, and any change by a retailer from one scheme to another shall be made at the end of any complete year reckoned from the beginning of the prescribed accounting period in which he first adopted the scheme.

[^{F5}(2) Paragraph (1) shall not apply where a retailer ceases to operate a scheme solely because he becomes a flat-rate trader.]

Textual Amendments

F4 Reg. 71 renumbered as reg. 71(1) (25.4.2002) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2002 \(S.I. 2002/1142\)](#), regs. 1(2), **9(c)**

F5 Reg. 71(2) inserted (25.4.2002) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2002 \(S.I. 2002/1142\)](#), regs. 1(2), **9(c)**

Commencement Information

I6 Reg. 71 in force at 20.10.1995, see [reg. 1](#)

Ceasing to use a scheme

72. —

(1) A retailer shall notify the Commissioners before ceasing to account for VAT on the basis of taxable supplies valued in accordance with these regulations.

(2) A retailer may be required to pay VAT on such proportion as the Commissioners may consider fair and reasonable of any sums due to him at the end of the prescribed accounting period in which he last used a scheme.

Commencement Information

I7 Reg. 72 in force at 20.10.1995, see [reg. 1](#)

Supplies under Schedule 8, Group 1

^{F6}73.

Textual Amendments

F6 [Regs. 73, 74](#) revoked (1.11.1997) by [The Value Added Tax \(Amendment\) \(No. 4\) Regulations 1997](#) (S.I. 1997/2437), [regs. 1, 2](#)

Supplies under Schedule 8, Group 12

^{F6}74.

Textual Amendments

F6 [Regs. 73, 74](#) revoked (1.11.1997) by [The Value Added Tax \(Amendment\) \(No. 4\) Regulations 1997](#) (S.I. 1997/2437), [regs. 1, 2](#)

Change in VAT

75. Where pursuant to any enactment there is a change in the VAT charged on any supply, including a change to or from no VAT being charged on such supply, a retailer using any scheme shall take such steps relating to that scheme as are directed in any notice applicable to him or as may be agreed between him and the Commissioners.

Commencement Information

I8 Reg. 75 in force at 20.10.1995, see [reg. 1](#)

Changes to legislation:

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