
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART I

PRELIMINARY

Interpretation—general

2. —

(1) In these Regulations unless the context otherwise requires—

“the Act” means the Value Added Tax Act 1994 and any reference to a Schedule to the Act includes a reference to a Schedule as amended from time to time by Order of the Treasury;

[^{F1}“alphabetical code” means the alphabetical prefix as set out below which shall be used to identify the [^{F2}relevant territory]—

Austria — AT

Belgium — BE

[^{F3}Bulgaria — BG]

Cyprus — CY

Czech Republic — CZ

Denmark — DK

Estonia — EE

Finland — FI

France — FR

Germany — DE

Greece — EL

Hungary — HU

Ireland — IE

Italy — IT

Latvia — LV

Lithuania — LT

Luxembourg — LU

Malta — MT

Netherlands — NL

Poland — PL

Portugal — PT

[^{F4}Romania — RO]

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Slovakia — SK

Slovenia — SI

Spain — ES

Sweden — SE

United Kingdom — [F5XI]

“Collector” includes Deputy Collector and Assistant Collector;

“the Community” means the European Community;

“continental shelf” means a designated area within the meaning of the Continental Shelf Act 1964(1);

“Controller” means the Controller, Customs and Excise Value Added Tax Central Unit;

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[F7“fiscal or other warehousing regime” means “fiscal warehousing regime or warehousing regime” [F8, and “Northern Ireland fiscal or other Northern Ireland warehousing regime” means “Northern Ireland fiscal warehousing regime or Northern Ireland warehousing regime”];]

[F9“identified for the purposes of VAT in Northern Ireland” has the meaning given by paragraph 7 of Schedule 9ZA to the Act;]

[F9“Northern Ireland fiscal warehouse” and “Northern Ireland fiscal warehousing regime” have the meanings given by sub-paragraphs (1) and (2) respectively of paragraph 25 (supplementary provision) of Schedule 9ZB to the Act;]

[F9“Northern Ireland warehouse” and “Northern Ireland warehousing regime” have the meanings given by sub-paragraphs (11) and (12) respectively of paragraph 16 (place and time of supply: Northern Ireland warehouses) of Schedule 9ZB to the Act;]

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“prescribed accounting period”, subject to regulation 99(1), means a period such as is referred to in regulation 25;

“proper officer” means the person appointed or authorised by the Commissioners to act in respect of any matter in the course of his duties;

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“registered person” means a person registered by the Commissioners under [F11Schedule 1, [F121A,][F133A, Part 8 or 9 of Schedule 9ZA or Schedule][F14or 9ZC]] to the Act;

“registration number” means the number allocated by the Commissioners to a taxable person in the certificate of registration issued to him;

[F15“relevant territory” means, except where otherwise provided, a member State or the United Kingdom;]

“return” means a return which is required to be made in accordance with regulation 25;

“specified date” means the date specified in a person’s application for registration for the purpose of VAT as that on which he expects to make his first taxable supply.

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(2) A reference in these Regulations to “this Part” is a reference to the Part of these Regulations in which that reference is made.

(3) In these Regulations any reference to a form [^{F16}specified in a notice published by the Commissioners] shall include a reference to a form which the Commissioners are satisfied is a form to the like effect.

[^{F17}(4) A reference in these Regulations to “another member State” is to be read as a reference to “a member State”, and “other member State” and “other member States” are to be interpreted accordingly.]

Textual Amendments

- F1** Words in reg. 2(1) substituted (1.5.2004) by The Value Added Tax (Amendment) (No. 2) Regulations 2004 (S.I. 2004/1082), regs. 1, **3**
- F2** Words in reg. 2(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, **32(a)(i)(aa)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F3** Words in reg. 2(1) inserted (1.1.2007) by The Value Added Tax (Amendment) (No. 3) Regulations 2006 (S.I. 2006/3292), regs. 1, **3(1)**
- F4** Words in reg. 2(1) inserted (1.1.2007) by The Value Added Tax (Amendment) (No. 3) Regulations 2006 (S.I. 2006/3292), regs. 1, **3(2)**
- F5** Word in reg. 2(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, **32(a)(i)(bb)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F6** Words in reg. 2(1) omitted (31.12.2020) by virtue of The Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019 (S.I. 2019/60), regs. 1, **12(2)** (with reg. 3(1)(2)) (as amended by S.I. 2020/1495, regs. 1(2), 20(3)); S.I. 2020/1641, reg. 2, Sch.
- F7** Words in reg. 2(1) inserted (28.4.1996) by The Value Added Tax (Amendment) (No. 3) Regulations 1996 (S.I. 1996/1250), regs. 1(1)(2), **4**
- F8** Words in reg. 2(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, **32(a)(ii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F9** Words in reg. 2(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, **32(a)(iii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F10** Words in reg. 2(1) omitted (1.10.2011) by virtue of The Postal Services Act 2011 (Consequential Modifications and Amendments) Order 2011 (S.I. 2011/2085), art. 1(2), **Sch. 1 para. 31(b)**
- F11** Words in reg. 2(1) substituted (22.3.2000) by The Value Added Tax (Amendment) (No. 3) Regulations 2000 (S.I. 2000/794), regs. 1, **3**
- F12** Word in reg. 2(1) inserted (15.10.2012) by The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), **4(a)**
- F13** Words in reg. 2(1) substituted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **15**
- F14** Words in reg. 2(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, **32(a)(iv)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F15** Words in reg. 2(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, **32(a)(v)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F16** Words in reg. 2(3) substituted (15.10.2012) by The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), **4(b)**

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F17 Reg. 2(4) 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, **32(b)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Commencement Information

I1 Reg. 2 in force at 20.10.1995, see **reg. 1**

Status:

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Changes to legislation:

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