

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XXIV

FLAT-RATE SCHEME FOR FARMERS

[^{F1}Notification to Commissioners

206A.—(1) A person must notify the Commissioners in writing if—

- (a) on any certification anniversary, the total value of taxable supplies made in the course or furtherance of the relevant part of that person's business in the period of one year then ending is more than £230,000,
- (b) at the end of any month, the total value of taxable supplies made in the course or furtherance of the relevant part of that person's business in the period of 30 days then ending is more than £230,000, or
- (c) that person becomes—
 - (i) eligible to be registered for VAT in the name of a group under section 43A of the Act,
 - (ii) registered for VAT in the name of a division under section 46(1) of the Act, or
 - (iii) associated with another person.

(2) If a person is required to notify the Commissioners under this regulation, that person must do so within 30 days of—

- (a) in the case of paragraph (1)(a), the relevant certification anniversary,
- (b) in the case of paragraph (1)(b), the end of the relevant month, or
- (c) in the case of paragraph (1)(c), the date on which the relevant event occurs.]

Textual Amendments

- F1** [Reg. 206A](#) inserted (1.1.2021) by [The Value Added Tax \(Amendment\) Regulations 2020 \(S.I. 2020/1384\)](#), regs. 1, **2(5)**

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 206A.