
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART IV

EC SALES STATEMENTS

[^{F1}22B.—(1) Where [^{F2}statements are to be submitted under regulation 22 and [^{F3}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 [^{F4}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 [^{F5}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

- F1** 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)
- F2** 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](#)
- F3** 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.
- F4** 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.
- F5** 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.

Status:

Point in time view as at 10/06/2021.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 22B.