
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 4A

REVERSE CHARGE SALES STATEMENTS

[^{F1}Submission of Statements

23C.—(1) Every taxable person who, in any prescribed accounting period, has made a relevant supply must, in relation to that period, submit to the Commissioners, no later than the day by which he is required to make a return for that period and in such a form and manner as may be determined by the Commissioners in a notice published by them (or otherwise), a statement containing the following prescribed particulars—

- (a) his registration number;
- (b) the registration number of each person to whom he has made a relevant supply; and
- (c) for each month falling within the prescribed accounting period, the total value of the relevant supplies made to each person mentioned in sub-paragraph (b).

(2) If, in any prescribed accounting period, no relevant supplies are made, a statement to that effect must be submitted to the Commissioners in such form and manner as may be determined by them in a notice published by them (or otherwise).

(3) Sub-paragraph (2) does not apply where a taxable person has notified the Commissioners that he has ceased making relevant supplies without intending subsequently to make such supplies.

(4) A statement must contain a declaration made by the taxable person that it is true and complete.]

Textual Amendments

F1 Pt. 4A inserted (1.6.2007) by [The Value Added Tax \(Amendment\) \(No.3\) Regulations 2007 \(S.I. 2007/1418\)](#), regs. 1, 3

Status:

Point in time view as at 15/08/2009. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 23C.