
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART I

PRELIMINARY

[^{F1}Electronic communication

4A.—(1) A specified communication may be made to the Commissioners using an electronic communications system.

(2) Where an electronic communications system is used it must take a form approved by the Commissioners in a specific or general direction.

(3) A direction under paragraph (2) may in particular—

- (a) modify or dispense with any requirement of a form mentioned in regulation 2(3) used to make a specified communication;
- (b) specify different forms of electronic communications system for different cases; and
- (c) specify different circumstances in which the electronic communications system may be used, or not used, by or on behalf of the person required to make the communication and specify different circumstances for different cases.

(4) An electronic communications system shall incorporate an electronic validation process.

(5) Subject to paragraph (6) below and unless the contrary is proved—

- (a) the use of an electronic communications system shall be presumed to have resulted in the making of a communication to the Commissioners only if this has been successfully recorded as such by the relevant electronic validation process;
- (b) the time of making a communication to the Commissioners using an electronic communications system shall be presumed to be the time recorded as such by the relevant electronic validation process; and
- (c) the person delivering a communication to the Commissioners shall be presumed to be the person identified as such by any relevant feature of the electronic communications system.

(6) No communication shall be treated as having been made using an electronic communications system unless it is in the form required by paragraph (2).

(7) A communication made using an electronic communications system carries the same consequences as a communication made in paper form.

(8) In paragraph (2) “direction” refers only to a current direction, and a direction is not current to the extent that it is varied, replaced or revoked by another Commissioners’ direction.]

Status: Point in time view as at 10/06/2021.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 4A. (See end of Document for details)

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Textual Amendments

F1 Regs. 4A, 4B inserted (15.10.2012) by The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), **5**

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 4A.