Status: Point in time view as at 20/10/1995. This version of this provision has been superseded.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 98. (See end of Document for details)

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XIII

PLACE OF SUPPLY

Distance sales from the United Kingdom

98. —

(1) Where a person has exercised an option in the United Kingdom corresponding to an option mentioned in paragraph 1(2) of Schedule 2 to the Act, in respect of supplies involving the removal of goods to another member State, he shall notify the Commissioners in writing of the exercise of that option not less than 30 days before the date on which the first supply to which the option relates is made.

(2) The notification referred to in paragraph (1) above shall contain the name of the member State to which the goods have been, or are to be, removed under the direction or control of the person making the supply.

(3) Any person who has notified the Commissioners in accordance with paragraph (1) above shall within 30 days of the date of the first supply as is mentioned in that paragraph furnish to the Commissioners documentary evidence that he has notified the member State of the exercise of his option.

(4) Where a person has notified the Commissioners in accordance with paragraph (1) above he may withdraw his notification by giving a further written notification but that further notification must specify the date upon which the first notification is to be withdrawn, which date must not be earlier than—

(a) the 1st January which is, or next follows, the second anniversary of the date of the making of the first supply mentioned above to which the option relates, and

(b) the day 30 days after the receipt by the Commissioners of the further notification,

and not later than 30 days before the date of the first supply which he intends to make after the withdrawal.

Commencement Information
I1   Reg. 98 in force at 20.10.1995, see **reg. 1**