
STATUTORY INSTRUMENTS

2004 No. 767

The Value Added Tax (Amendment) Regulations 2004

Transitional provision: couriers using the flat-rate scheme for small businesses

2.—(1) If—

- (a) a person notified the Commissioners, on or before 2nd March 2004, of his desire to participate in the flat-rate scheme, and
- (b) at 1st April 2004 his main business activity is expected, on reasonable grounds, to be that of courier in the period beginning with 1st April 2004 and ending with 30th June 2004,

regulation 6 has effect in relation to him on 1st July 2004, not on 1st April 2004.

(2) Except that if—

- (a) he begins to carry on a new business activity or ceases to carry on an existing business activity on any day falling within the period beginning with 1st April 2004 and ending with 30th June 2004, and
- (b) at the date of that change his main business activity is expected, on reasonable grounds, to be one other than that of courier in the period beginning with the date of the change and ending with 30th June 2004,

regulation 6 has effect in relation to him on the day that the change occurs.

(3) In this regulation, “his main business activity” in a period is to be determined by reference to regulation 55K(4) of the Value Added Tax Regulations 1995(1).