
STATUTORY INSTRUMENTS

2007 No. 1421

**The Value Added Tax (Administration,
Collection and Enforcement) Order 2007**

2. In Schedule 11 to the Value Added Tax Act 1994 (administration, collection and enforcement), in paragraph 2 (accounting for VAT and payment of VAT), for sub-paragraph (3B)(1) substitute—

“(3B) Regulations under this paragraph may make provision for requiring—

- (a) a person who first makes a supply of goods to which section 55A(6) applies (a “reverse charge supply”),
- (b) a person who ceases making reverse charge supplies without intending subsequently to make such supplies, or
- (c) a person who has fallen within paragraph (b) above but who nonetheless starts to make reverse charge supplies again,

to give to the Commissioners such notification of that fact at such time and in such form and manner as may be specified in the regulations or determined by the Commissioners in accordance with powers conferred by the regulations.”.