

2007 No. 1421

VALUE ADDED TAX

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

Approved by the House of Commons

Made - - - - 10th May 2007

Laid before the House of Commons 10th May 2007

Coming into force - - 1st June 2007

The Treasury make the following Order in exercise of the powers conferred by section 55A(13) of the Value Added Tax Act 1994(a):

1. This Order may be cited as the Value Added Tax (Administration, Collection and Enforcement) Order 2007 and comes into force on 1st June 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)(b) 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.”.

Dave Watts
Alan Campbell

10th May 2007

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 1994 c.23: section 55A was inserted by section 19(1) of the Finance Act 2006 (c.25).
(b) Sub-paragraph (3B) was inserted by section 19(7) of the Finance Act 2006.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st June 2007, amends Schedule 11 to the Value Added Tax Act 1994.

The Order substitutes sub-paragraph (3B) of paragraph 2 with a new sub-paragraph. This provides that regulations made under paragraph 2 (accounting for VAT and payment of VAT) may make provision for requiring a person to notify the Commissioners for Revenue and Customs of the first occasion on which he makes a supply of goods to which section 55A(6) of the Value Added Tax Act 1994 applies (customers to account for tax on supplies of goods of a kind used in missing trader intra-community fraud) and to notify the Commissioners if he ceases making such supplies or recommences so doing.

A full regulatory impact assessment of the effect that section 55A and this instrument will have on the costs of business and the voluntary sector is available at www.hmrc.gsi.gov.uk and is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website.

£3.00

© Crown copyright 2007

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
Stationery Office and Queen's Printer of Acts of Parliament.

E0857 6/2007 170857T 19585

