

2008 No. 556

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2008

Made - - - - *5th March 2008*

Laid before the House of Commons *5th March 2008*

Coming into force - - *1st April 2008*

The Commissioners for Her Majesty's Revenue and Customs(a), in exercise of the powers conferred by paragraph 2(3) of Schedule 11 to the Value Added Tax Act 1994(b), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Amendment) Regulations 2008 and come into force on 1st April 2008.

Amendment of the Value Added Tax Regulations 1995

- 2.—(1) The Value Added Tax Regulations 1995(c) are amended as follows.
(2) After Part 4A (Reverse Charge Sales Statements) insert—

“PART 4B

**PROVISION OF INFORMATION RELATING TO ARRIVALS AND
DISPATCHES**

Interpretation of Part 4B

23E.—(1) In this Part—

“establishing Regulation” means the Council and European Parliament Regulation (EC) No. 638/2004(d);

“implementing Regulation” means the Commission Regulation (EC) No. 1982/2004(e);

(a) The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) 1994 c.23.

(c) S.I. 1995/2518, relevant amending instruments are S.I. 2007/1418 and S.I. 2007/1599.

(d) O.J. L102, 07/04/2004, p.1.

(e) O.J. L343 19/11/2004, p.3.

“statistics Regulations” means the Statistics of Trade (Customs and Excise) Regulations 1992(a);

(2) In this Part—

“arrivals and dispatches” means those arrivals and dispatches for which a responsible party is required to provide information under the establishing Regulation, implementing Regulation and the statistics Regulations;

“for Intrastat purposes” means for any purpose under the establishing Regulation, implementing Regulation or the statistics Regulations;

“reference period” means the period applicable under Article 6(1) of the establishing Regulation or such other period directed by the Commissioners pursuant to regulation 4(3) of the statistics Regulations;

“responsible party” means a taxable person who is required by Article 7 of the establishing Regulation and regulation 3 of the statistics Regulations to provide information in relation to arrivals and dispatches;

“supplementary declaration” means the relevant form set out in the Schedule to the statistics Regulations;

“delivery terms”, “nature of the transaction”, “partner Member State”, “quantity of the goods” and “value of the goods” shall have the same meaning as in the establishing Regulation and implementing Regulation.

23F.—(1) A responsible party shall provide the information in paragraph (2) relating to arrivals and dispatches to the Commissioners.

(2) The information is—

- (a) the registration number of the responsible party,
- (b) the reference period,
- (c) whether the information relates to arrival or dispatch,
- (d) the commodity, identified by the eight digit code of the Combined Nomenclature as defined in Council Regulation (EEC) No.2658/87 of 23 July 1987(b) as amended on the tariff and statistical nomenclature and the Common Customs Tariff,
- (e) the partner Member State,
- (f) the value of the goods,
- (g) the quantity of the goods,
- (h) the nature of the transaction.

(3) A responsible party to whom regulation 4(2) of the statistics Regulations applies shall also provide the delivery terms relating to arrivals and dispatches to the Commissioners.

(4) The information required by paragraphs (2) and (3) shall be provided in the supplementary declaration in which, and for the same reference period as, information is provided relating to those arrivals and dispatches for Intrastat purposes.”.

Dave Hartnett

Mike Hanson

5th March 2008

Two of Commissioners for Her Majesty’s Revenue and Customs

(a) S.I. 1992/2790. relevant amending instrument S.I. 2008/557

(b) O.J. L256 07/09/1987, p. 1.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st April 2008, amend the Value Added Tax Regulations 1995 (S.I. 1995/2518) (“the principal Regulations”).

Regulation 2 introduces a new part, 4B, into the principal Regulations. This part contains new regulations 23E and 23F. These require a taxable person who is responsible for providing information in relation to arrivals and dispatches of goods between Member States for the purposes of Intrastat to provide that information to the Commissioners for the purposes of Value Added Tax on the same occasion and using the same form as is used for the provision of that information for Intrastat purposes.

Intrastat is the regime established for the purpose of collecting Community statistics relating to the trading of goods between Member States pursuant to the provisions of Council Regulation (EC) 638/2004 and Commission Regulation (EC) 1982/2004 and implemented in the United Kingdom by the Statistics of Trade (Customs and Excise) Regulations (S.I.1992/2790). Intrastat requires persons with an annual value of intra-Community trade above a specified figure (currently £260,000) to provide certain information relating to the arrivals and dispatches of goods in which they are concerned. The information is provided on a monthly basis to the Commissioners in their capacity as the national authority responsible for the collection of the information required by the regime and its provision to the Commission.

2008 No. 556

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2008

£3.00

© Crown copyright 2008

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.

E2113 3/2008 182113T 19585