
STATUTORY INSTRUMENTS

2022 No. 226

VALUE ADDED TAX

The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022

<i>Made</i>	- - - -	<i>4th March 2022</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th March 2022</i>
<i>Coming into force</i>	- -	<i>1st April 2022</i>

The Treasury, in exercise of the powers conferred by section 40A(7) of the Value Added Tax Act 1994(1) (“VATA”) and section 51(1)(a) and (3) of the Taxation (Cross-border Trade) Act 2018(2) (“TCTA”), make regulations 1 to 27 and 31 to 35.

The Commissioners for Her Majesty’s Revenue and Customs, in exercise of the powers conferred by section 16(3) of, and paragraph 1(6)(b) and (7) of Schedule 9ZB and paragraph 2(10)(b) and (c) of Schedule 11 to, VATA(3), make regulations 1, 2 and 27 to 30.

In accordance with section 51(1)(a) of TCTA, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU to make regulations 27 and 31 to 35 in relation to value added tax, including to make such provision as might be made by Act of Parliament.

(1) 1994 c. 23 (“VATA”). Section 40A was inserted by Part 1 of Schedule 2 to the Taxation (Post-transition Period) Act 2020 (c. 26). Subsection (7) of section 40A was inserted by the Finance Act 2021 (c. 26).

(2) 2018 c. 22. Section 51(1)(a) permits “the appropriate Minister” to make provision relating to value added tax and under section 51(4)(b) “the appropriate Minister” means the Treasury.

(3) Section 96(1) of VATA defines “the Commissioners” as meaning “the Commissioners of Customs and Excise” and “regulations” as meaning regulations made by the Commissioners under that Act. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty’s Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11), section 50(1) of which 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.