

2022 No. 548

VALUE ADDED TAX

**The Value Added Tax (Reverse Charge Sales Statements)
(Revocation, Saving and Transitional Provision) Regulations
2022**

<i>Made</i> - - - -	<i>17th May 2022</i>
<i>Laid before the House of Commons</i>	<i>18th May 2022</i>
<i>Coming into force</i> - -	<i>1st July 2022</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 58 of, and paragraph 2(1), (3A), (3B) and (11A) of Schedule 11 to, the Value Added Tax Act 1994(a).

Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Reverse Charge Sales Statements) (Revocation, Saving and Transitional Provision) Regulations 2022 and come into force on 1st July 2022.

Interpretation

2. In these Regulations “the VAT Regulations” means the Value Added Tax Regulations 1995(b).

Revocation of Part 4A of the VAT Regulations

3. Part 4A (regulations 23A to 23D)(c) of the VAT Regulations is revoked.

(a) 1994 c. 23 (“VATA”). Section 58 was amended by paragraphs 1 and 56 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22). Paragraph 2 of Schedule 11 was relevantly amended by sections 24(1)(b)(ii) and 141 of and Part 2 of Schedule 40 to the Finance Act 2002 (c. 23), section 19(7) of the Finance Act 2006 (c. 25) (which inserted sub-paragraphs (3A) and (3B) into paragraph 2), S.I. 2007/1421, section 50(2) of the Finance Act 2010 (c. 13), paragraphs 1 and 12 of Schedule 29 to the Finance Act 2012 (c. 14) and section 62(1) and (2) of the Finance (No. 2) Act 2017 (c. 32). 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 VATA. 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.

(b) S.I. 1995/2518; for relevant amendments see footnote below.

(c) S.I. 1995/2518; regulations 23A to 23C were inserted by S.I. 2007/1418 and regulation 23D was inserted by S.I. 2007/1599; regulation 23A was amended by S.I. 2014/1497 and S.I. 2019/59.

Saving and transitional provision

4.—(1) In this regulation “relevant supply” and “statement” have the meanings given in regulation 23A of the VAT Regulations.

(2) Regulation 3 is of no effect in relation to a relevant supply made before 1st July 2022, but where a person is required to submit a statement to the Commissioners in accordance with regulation 23C of the VAT Regulations—

- (a) and the date by which that person is required to submit that statement but for this subparagraph falls on or after 17th October 2022, that person is required to submit the statement before 17th October 2022;
- (b) the particulars required to be contained in that statement in accordance with regulation 23C(1)(b) and (c) are limited to particulars concerning relevant supplies made before 1st July 2022.

*Jim Harra
Myrtle Lloyd*

17th May 2022

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in exercise of the powers in paragraphs 2(1), (3A), (3B) and (11A) of Schedule 11 to the Value Added Tax Act 1994 (c. 23) (“VATA”) and come into force on 1st July 2022.

The Regulations revoke Part 4A (reverse charge sales statements) (regulations 23A to 23D) of the Value Added Tax Regulations 1995 (S.I. 1995/2518) (“the VAT Regulations”) with effect from 1st July 2022.

Reverse charge sales statements are used to notify the Commissioners for HMRC of supplies of goods to which section 55A(6) VATA applies (customers to account for tax on supplies of goods or services of a kind used in missing trader fraud).

Regulation 4 makes saving and transitional provision in relation to the revocation. A person who makes a relevant supply before 1st July 2022 and who is under an obligation under regulation 23C of the VAT Regulations to submit a statement by a date falling on or after 17th October 2022, is required to submit the statement before 17th October 2022. Particulars required to be contained in the statement are limited to particulars concerning relevant supplies made before 1st July 2022.

“Relevant supply” and “statement” are defined by reference to the definitions in regulation 23A of the VAT Regulations.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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