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STATUTORY INSTRUMENTS

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**2001 No. 630**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) Regulations 2001**

<i>Made</i>	- - - -	<i>1st March 2001</i>
<i>Laid before the House of Commons</i>	- - - -	<i>2nd March 2001</i>
<i>Coming into force</i>	- -	<i>1st April 2001</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 16(1) and 25(1) of, and paragraph 2(1) and (11) of Schedule 11 to, the Value Added Tax Act 1994<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following regulations:

1. These Regulations may be cited as the Value Added Tax (Amendment) Regulations 2001 and shall come into force on 1st April 2001.
2. Amend the Value Added Tax Regulations 1995<sup>(2)</sup> as follows.
- 3.—(1) In regulation 120(2)(a), omit—  
“(ii) Articles 130 to 136 (processing for free circulation),”.
- (2) In regulation 120(2)(b), omit—  
“(ii) Articles 650 to 669 (processing for free circulation),”.
4. Regulation 3 above has effect in relation to goods which are imported on or after 1st April 2001.
- 5.—(1) At the end of regulation 120(2)(b)(iv), omit the word “and”.
- (2) In regulation 120(2)(b)(v), insert the following after “(returned goods)”—  
“, and  
(vi) Articles 589 and 709 (compensatory interest)”.
6. In Schedule 1, for forms numbered 4 and 5 substitute respectively forms numbered 4 and 5 in the Schedule to these Regulations.

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(1) 1994 c. 23; section 96(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners.  
(2) S.I.1995/2518; relevant amending instruments are S.I. 2000/258, 2000/634, 2000/794.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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New King's Beam House  
22 Upper Ground  
London  
SE1 9PJ  
1st March 2001

*Mike Norgrove*  
Commissioner of Customs and Excise

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SCHEDULE

Regulation 6

Form No. 4



**Value Added Tax Return**  
For the period  
to

For Official Use

Registration number

Period



You could be liable to a financial penalty if your completed return and all the VAT payable are not received by the due date.

**Due date:**

For official use D O R only	
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Fold Here

Before you fill in this form please read the notes on the back and the VAT leaflet "Filling in your VAT return". Fill in all boxes clearly in ink, and write 'none' where necessary. Don't put a dash or leave any box blank. If there are no pence write "00" in the pence column. Do not enter more than one amount in any box.

		£	p
For official use	VAT due in this period on sales and other outputs	1	00
	VAT due in this period on acquisitions from other EC Member States	2	00
	Total VAT due (the sum of boxes 1 and 2)	3	00
	VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)	4	00
	Net VAT to be paid to Customs or reclaimed by you (Difference between boxes 3 and 4)	5	00
	Total value of sales and all other outputs excluding any VAT. Include your box 8 figure	6	00
	Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure	7	00
	Total value of all supplies of goods and related services, excluding any VAT, to other EC Member States	8	00
	Total value of all acquisitions of goods and related services, excluding any VAT, from other EC Member States	9	00

If you are enclosing a payment please tick this box  <input type="checkbox"/>	DECLARATION: You, or someone on your behalf, must sign below.  I, ..... declare that the (Full name of signatory in BLOCK LETTERS) information given above is true and complete.  Signature ..... Date ..... <p style="text-align: center;">A false declaration can result in prosecution.</p>
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VAT 100 (Full)

18 (October 2000)

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Form No. 5

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.



**Final Value Added Tax Return**  
For the period  
to

For Official Use

Registration number

Period

You could be liable to a financial penalty if your completed return and all the VAT payable are not received by the due date.

Due date:

For official use D O R only	
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Fold Here

Before you fill in this form please read the notes on the back and the VAT leaflet "Filling in your VAT return". Fill in all boxes clearly in ink, and write 'none' where necessary. Don't put a dash or leave any box blank. If there are no pence write "00" in the pence column. Do not enter more than one amount in any box.

		£	p
<b>For official use</b>	<b>1</b>	VAT due in this period on sales and other outputs	
	<b>2</b>	VAT due in this period on acquisitions from other EC Member States	
	<b>3</b>	Total VAT due (the sum of boxes 1 and 2)	
	<b>4</b>	VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)	
	<b>5</b>	Net VAT to be paid to Customs or reclaimed by you (Difference between boxes 3 and 4)	
	<b>6</b>	Total value of sales and all other outputs excluding any VAT. Include your box 8 figure	00
	<b>7</b>	Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure	00
	<b>8</b>	Total value of all supplies of goods and related services, excluding any VAT, to other EC Member States	00
	<b>9</b>	Total value of all acquisitions of goods and related services, excluding any VAT, from other EC Member States	00

If you are enclosing a payment please tick this box.  <input type="checkbox"/>	DECLARATION: You, or someone on your behalf, must sign below.  I, ..... declare that the (Full name of signatory in BLOCK LETTERS) information given above is true and complete.  Signature ..... Date ..... A false declaration can result in prosecution.
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VAT 193 (Full)

18(October 2000)

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1st April 2001, amend the Value Added Tax Regulations 1995<sup>(3)</sup> (the “principal Regulations”).

Value Added Tax (“VAT”) charged on the importation of goods from outside the member States is payable as if it were a duty of customs. Therefore relevant customs legislation applies to import VAT unless it is excepted or adapted by regulations (or there is a contrary intention)<sup>(4)</sup>.

Regulation 3 removes the Community legislation associated with processing under customs control<sup>(5)</sup> from the existing lists of Community customs provisions which are excepted from applying to import VAT<sup>(6)</sup>. The result of the amendment is that the import VAT on goods under processing for customs control becomes due at the same time as customs duty, thus implementing the UK’s obligations under Article 10(3) of the Sixth VAT Directive<sup>(7)</sup>.

Regulation 4 ensures that goods on which import VAT has been charged before 1st April 2001 are not chargeable to VAT again on release for free circulation.

Regulation 5 adds the Community legislation that charges compensatory interest on customs debts<sup>(8)</sup> to the lists of excepted customs legislation. No compensatory interest is therefore chargeable on the import VAT element of a customs debt.

Regulation 6 amends Schedule 1 to the principal Regulations by substituting revised Forms 4 and 5, the Value Added Tax Return and Final Value Added Tax Return respectively. The revised forms omit a box which, in the former version, required those completing the forms to declare which, if any, VAT retail scheme had been used during the period covered by the return.

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<sup>(3)</sup> S.I. 1995/2518.

<sup>(4)</sup> Sections 1(4) and 16(1) of the Value Added Tax Act 1994 (c. 23).

<sup>(5)</sup> Articles 130 to 136 of Council Regulation (EEC) No. 2913/92 (the Community Customs Code) (OJ No. L 302, 19.10.92, p. 1) and Articles 650 to 669 of Commission Regulation (EEC) No. 2454/93 (OJ No. L 253, 11.10.93, p. 1).

<sup>(6)</sup> S.I. 1995/2518 regulation 120.

<sup>(7)</sup> Council Directive 77/388/EEC (OJ No. L 145, 13.6.77, p. 1) (as amended by Article 1(6) of Council Directive 91/680/EEC (OJ L 376, 31.12.91, p. 1)).

<sup>(8)</sup> Articles 589 and 709 of Commission Regulation (EEC) No. 2454/93 (OJ No. L 253, 11.10.93, p. 1).