
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART IV

EC SALES STATEMENTS

Interpretation of Part IV

21. In this Part—

“contract work” means contract work as referred to in Article 5.5(a) of Council Directive No. [77/388/EEC](#)(1);

“form” means the form numbered 12 in Schedule 1 to these Regulations;

“processing work” means any processing operation, including the supply of any goods or services carried out on any goods dispatched or transported from one member State to another member State for the performance of contract work;

“registered in another member State” means registered in accordance with the measures adopted by the competent authority in another member State for the purposes of the common system of VAT and “registered” shall be construed accordingly;

“relevant figure” means the sum of the amount mentioned in paragraph 1(1)(a) of Schedule 1 to the Act and £25,500;

“statement” means the statement which a taxable person is required to submit in accordance with this Part of these Regulations;

“total value” means the consideration for the supply including the costs of any freight transport services and services ancillary to the transport of goods charged by the supplier of the goods to the customer.

Submission of statements

22. —

(1) Subject to paragraph (6) below and save as the Commissioners may otherwise allow or direct, every taxable person who in any period of a quarter has made a supply of, or has dispatched, or has transported, or has transferred, goods to a person who is or was registered in another member State shall in relation to that period submit to the Commissioners, no later than 42 days after the end of that period, a statement in the form numbered 12 in Schedule 1 to these Regulations containing full information as specified in paragraph (3), (4) or (5) below, as the case may require and a declaration signed by him that the statement is true and complete;

provided that—

- (a) the Commissioners may allow a taxable person to submit those statements in respect of periods of one month;

(1) OJ No. L145, 13.6.1977, p.1.

- (b) where a taxable person satisfies the Commissioners either that—
- (i) at the end of any month, the value of his taxable supplies in the period of one year then ending is less than the relevant figure, or
 - (ii) at any time, there are reasonable grounds for believing that the value of his taxable supplies in the period of one year beginning at that or any later time will not exceed the relevant figure,

and either that—

- (iii) at the end of any month, the value of his supplies to persons registered in other member States in the period of one year then ending is less than £11,000, or
- (iv) at any time, there are reasonable grounds for believing that the value of his supplies to persons registered in other member States in the period of one year beginning at that or any later time will not exceed £11,000,

the Commissioners may allow that person to submit a statement which relates to the period of the year mentioned in sub-paragraphs (i) to (iv) above and which contains full information as specified in paragraph (3)(a) to (d) below and a declaration signed by him that the statement is true and complete;

- (c) where the Commissioners have allowed a taxable person under regulation 25 to make returns in respect of periods longer than 3 months and that person satisfies the Commissioners either that—

- (i) at the end of any month, the value of his taxable supplies in the period of one year then ending is less than £145,000, or
- (ii) at any time, there are reasonable grounds for believing that the value of his taxable supplies in the period of one year beginning at that or any later time will not exceed £145,000,

and either that—

- (iii) at the end of any month, the value of his supplies to persons registered in other member States in the period of one year then ending is less than £11,000, or
- (iv) at any time, there are reasonable grounds for believing that the value of his supplies to persons registered in other member States in the period of one year beginning at that or any later time will not exceed £11,000,

the Commissioners may allow that person to submit statements in respect of periods identical to those that have been allowed for the making of his returns and each statement shall contain full information as specified in paragraphs (3), (4) and (5) below, as the case may require, and a declaration signed by him that the statement is true and complete; and

- (d) where the Commissioners consider it necessary in a particular case, they may allow or direct a taxable person to submit statements to a specified address.

(2) Where the Commissioners allow a statement to be submitted as is mentioned in the proviso to paragraph (1) above, that statement shall be submitted—

- (a) where sub-paragraph (a) of the proviso applies, no later than 42 days after the end of the quarter in which the month in question occurs;
- (b) where sub-paragraph (b) of the proviso applies, no later than 42 days after the end of the period of the year to which the statement relates; and
- (c) where sub-paragraph (c) of the proviso applies, no later than 42 days after the end of the period in respect of which the Commissioners have allowed a return to be furnished.

(3) Save as the Commissioners may otherwise allow or direct, a taxable person shall in any statement such as is mentioned in paragraph (1) above specify—

- (a) his name, address and registration number which number shall include the prefix GB,
- (b) the date of the submission of the statement,
- (c) the date of the last day of the period to which the statement refers,
- (d) the registration number of each person acquiring or deemed to have acquired goods in the period, including the alphabetical code of the member State in which each such person is registered, and
- (e) the total value of the goods supplied in the period to each person mentioned in subparagraph (d) above, which value shall include any amount such as is mentioned in paragraph (4)(c) below.

(4) Where goods are dispatched or transported from one member State to another member State for the performance of contract work and the goods are to be returned, the taxable person shall specify in the statement required under paragraph (1) above the following—

- (a) the information mentioned in paragraph (3) above,
- (b) the figure “1” in the box marked “indicator” on the form numbered 12 in Schedule 1 to these Regulations in each case where the goods have been dispatched, transported or returned, and
- (c) the total value of any processing work carried out upon the goods by the taxable person.

(5) Where a taxable person makes a supply such as is mentioned in regulation 18(1), he shall specify in the statement required under paragraph (1) above the following—

- (a) the information mentioned in paragraph (3) above,
- (b) the figure “2” in the box marked “indicator” on the form numbered 12 in Schedule 1 to these Regulations, and
- (c) the total value of the goods supplied by him.

(6) Every taxable person who in any period of a quarter has made a supply of a new means of transport to a person for the purpose of acquisition by him in another member State shall in relation to that period submit to the Commissioners no later than 42 days after the end of that period a statement containing the particulars (including the declaration made by him) set out in the form numbered 13 in Schedule 1 to these Regulations,

provided that where the Commissioners consider it necessary in a particular case, they may allow or direct a taxable person to submit the statement to a specified address.

Final statements

23. Any taxable person who ceases to be registered under Schedule 1 to the Act shall, unless another person has been registered with the registration number of and in substitution for him under regulation 6(3), submit to the Commissioners a final statement on either of the forms in Schedule 1 to these Regulations numbered 12 or 13 or both, as the case may require, and unless the Commissioners in any case otherwise allow or direct, any such statement shall contain—

- (a) the information specified in paragraphs (3), (4) and (5) of regulation 22, or the full information required by the form numbered 13 in Schedule 1 to these Regulations or both, as the case may require, and
- (b) a declaration signed by him that the statement is true and complete,

and the statement shall be submitted no later than 42 days after the date with effect from which his registration has been cancelled.