STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART IV

EC SALES STATEMENTS

Interpretation of Part IV

[[F1]**21.—[**[F2](1)**]** In this Part—

[F3]…

[F4]…

"first relevant figure" means, up to and including 31st December 2011, £70,000 excluding VAT and thereafter £35,000 excluding VAT;

[[F5]"new means of transport" has the same meaning as in paragraph 83(1) and (2) of Schedule 9ZA to the Act**]**

"NMT supply of goods" means a supply falling within regulation 22C(1) and "NMT supplies of goods" shall be construed accordingly;

[[F6]"registered in a member State" means registered in accordance with the measures adopted by the competent authority in a member State for the purposes of the EU common system of VAT and "registered in that member State", "registered in another member State" and "registered in member States" shall be construed accordingly;**]**

[F7]…

[[F8]"relevant supply of goods" means a supply falling within regulation 22(1) and "relevant supplies of goods" shall be construed accordingly;**]**

"second relevant figure" means the sum of the amount mentioned in paragraph 1(1)(a) of Schedule 1 to the Act as that paragraph has effect from time to time and £25,500;

"supply of goods" does not include either a supply of gas supplied through the natural gas distribution network or a supply of electricity;

[[F9]"value" in the phrases "value of relevant supplies", "value of the taxable person's taxable supplies" and "value of the taxable person's supplies" means the consideration for the supplies and includes the costs of any freight transport services and services ancillary to the transport of the goods charged by the supplier to the customer;**]]**

[[F10](1A) For the purposes of this Part—

(a) goods are removed from Northern Ireland under call-off stock arrangements if they are removed in circumstances where the conditions in paragraphs (a) to (g) of paragraph 57(1) of Schedule 9ZA to the Act are met,

(b) references to "the customer" or "the destination territory", in relation to goods removed from Northern Ireland under call-off stock arrangements, are to be construed in accordance with Part 10 of Schedule 9ZA to the Act, and

(c) "call-off stock goods", in relation to a taxable person, means goods that have been removed from Northern Ireland under call-off stock arrangements by or under the directions of the taxable person.**]**

[F11](2) . . . . . .

Textual Amendments

F1 Reg. 21 substituted (1.1.2010) by The Value Added Tax (Amendment) (No. 5) Regulations 2009 (S.I. 2009/3241), regs. 1, **4** (with reg. 18)

F2 Reg. 21 renumbered as reg. 21(1) (22.7.2020) by Finance Act 2020 (c. 14), **s. 80(8)(a)**

F3 Words in reg. 21(1) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **38(a)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

F4 Words in reg. 21(1) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **38(b)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

F5 Words in reg. 21(1) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **38(c)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

F6 Words in reg. 21(1) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **38(f)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

F7 Words in reg. 21(1) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **38(d)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

F8 Words in reg. 21(1) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **38(e)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

F9 Words in reg. 21(1) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **38(g)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

F10 Reg. 21(1A) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **38(h)** (with regs. 44, 109-131); S.I. 2020/1641, reg. 2, Sch.

F11 Reg. 21(2) omitted (17.12.2020 for specified purposes) by virtue of Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 2 para. 7(5)(a)** (with Sch. 2 para. 7(7)-(9))

Changes to legislation:
There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 21.