
STATUTORY INSTRUMENTS

2004 No. 1675

The Value Added Tax (Amendment) (No. 3) Regulations 2004

Electronic returns, etc. and electronic payments

4.—(1) In regulation 25(4A), omit the expression “on an electronic version of Form 4 or Form 5 (as appropriate)”.

(2) For regulation 25(4D), substitute—

“(4D) A direction under paragraph (4C)(a) may in particular—

- (a) modify or dispense with any requirement of Form 4 or Form 5 (as appropriate);
- (b) specify circumstances in which the electronic return system may be used, or not used, by or on behalf of the person required to make the return.

For the purposes of sub-paragraph (b), the direction may specify different circumstances for different cases.”.

(3) In regulation 25(4F), for “(4D) above” substitute “(4J) below”.

(4) In regulation 25(4F)(c), for “making” substitute “delivering”.

(5) For regulations 25(4J) to 25(4L), substitute—

“(4J) No return shall be treated as having been made using an electronic return system unless the conditions imposed by paragraph (4C) are satisfied.

The condition in paragraph (4C)(a) incorporates the matters mentioned in paragraph (4D).

(4K) A return made using an electronic return system carries the same consequences as a return made on Form 4 or Form 5 (as appropriate), except in relation to any matter for which alternative or additional provision is made by or under paragraphs (4C) to (4F).

(4L) Additional time is allowed to make a return for which any related payment is made solely by means of electronic communications (see paragraph (1) – time for making return, and regulations 40(2) to 40(4) – payment of VAT).

That additional time is only as the Commissioners may allow in a specific or general direction, and such a direction may allow different times for different means of payment.

The Commissioners need not give a direction pursuant to this paragraph.

(4M) In paragraphs (4C) and (4L) “direction” refers only to a current direction, and a direction is not current to the extent that it is varied, replaced or revoked by another Commissioners' direction.”.