
Status: Point in time view as at 31/12/2020.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Special Accounting Schemes) (Supplies of Electronic, Telecommunication and Broadcasting Services) Order 2018 (revoked). (See end of Document for details)

STATUTORY INSTRUMENTS

2018 No. 1197

VALUE ADDED TAX

The Value Added Tax (Special Accounting Schemes)
(Supplies of Electronic, Telecommunication and
Broadcasting Services) Order 2018 (revoked)^{F1}

<i>Made</i>	- - - -	<i>19th November 2018</i>
<i>Laid before House of Commons</i>		
	- - - -	<i>20th November 2018</i>
<i>Coming into force</i>	- -	<i>1st January 2019</i>

F1

F1 Order revoked (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019 (S.I. 2019/513), regs. 1, 16; S.I. 2020/1641, reg. 2, Sch.

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Special Accounting Schemes) (Supplies of Electronic, Telecommunication and Broadcasting Services) Order 2018 (revoked). (See end of Document for details)

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Schedule 3B to the Value Added Tax Act 1994 (“the Act”) which provides for a special accounting scheme for persons who supply electronically supplied services, telecommunication services or broadcasting services in any member State, but who are not established in a member State. This Order has effect in relation to the supplies of such services made on or after 1st January 2019.

Article 3 amends paragraph 2 of Schedule 3B so that persons who are registered or required to be registered for VAT in the United Kingdom or identified for VAT purposes in accordance with the law of another member State can also be registered under this special accounting scheme. It also amends paragraph 4 so that a request for registration under the scheme includes a statement that the person who is making the request is not established in the United Kingdom or another member State.

Article 4 makes amendments to paragraph 18 to allow persons who are registered under Schedule 1 or 1A, solely by virtue of the fact the person makes or intends to make supplies in respect of which the special scheme applies, and intends to be registered under Schedule 3B or the equivalent provision in another member State, to request that the Commissioners cancel the registration under Schedule 1 or 1A. It also inserts paragraph 18AA which ensures that participants in the special scheme are not in addition required to discharge certain obligations under the Act in relation to supplies to which the special scheme applies.

Articles 4 and 5 also provide for consequential amendments.

The amendments made by article 3 are required to implement the amendments made to Articles 358a and 361(1) of Council [Directive 2006/112/EC](#) on the common system of value added tax by Council [Directive 2017/2455/EU](#) with effect from 1 January 2019. Articles 4 and 5 make amendments consequential on these changes. A Transposition Note explaining how Council [Directive 2017/2455/EU](#) is transposed into UK law is annexed to the Explanatory Memorandum which is available alongside this Order on the National Archives website <http://www.legislation.gov.uk>.

A Tax Information and Impact Note covering this instrument was published on 11th September 2018 alongside a draft of this Order and is available on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.

Status:

Point in time view as at 31/12/2020.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Special Accounting Schemes) (Supplies of Electronic, Telecommunication and Broadcasting Services) Order 2018 (revoked).