
STATUTORY INSTRUMENTS

2018 No. 1376

**The Value Added Tax (Postal Packets and
Amendment) (EU Exit) Regulations 2018**

PART 3

REGISTRATION

The register

7.—(1) The Commissioners must keep a single register for the purposes of these Regulations.

(2) The register must contain such information as the Commissioners consider is required for the purposes of these Regulations.

(3) The Commissioners must allocate a unique registration identifier to a supplier who is registered in the register.

(4) The unique registration identifier may take any form specified by the Commissioners in a specific or general direction (including a form which is specifically designed for electronic communications).

(5) References to “register”, “registered”, “registration” and “unique registration identifier” in these Regulations are to be interpreted in accordance with this regulation.

Requirement to register

8.—(1) A supplier must be registered under these Regulations with effect from the date on which the first qualifying importation is dispatched by the supplier.

(2) “The first qualifying importation” in relation to any supplier is the first qualifying importation that is not an excepted importation that the supplier makes on or after the date on which this regulation comes into force in accordance with section 52(2) of TCTA 2018.

Notification of requirement to register

9.—(1) A supplier who is not registered under these Regulations and is required to be registered by virtue of regulation 8(1) must notify the Commissioners of that requirement on the date on which the first qualifying importation is dispatched by the supplier.

(2) Subject to regulation 11, where the Commissioners are satisfied that a supplier is required to be registered (whether or not the supplier has notified the Commissioners in accordance with paragraph (1)), the Commissioners must—

- (a) register the supplier with effect from the date on which the requirement to register arises; and
- (b) notify the supplier of the unique registration identifier that has been allocated to the supplier.

Application to be registered

10.—(1) Subject to regulation 11, the Commissioners must register a supplier who is not registered under these Regulations and is not required to be registered under regulation 8(1) where—

- (a) they are satisfied that the supplier intends to make a qualifying importation that is not an excepted importation; and
 - (b) the supplier applies to the Commissioners for registration under this regulation.
- (2) Where a supplier is entitled to be registered under paragraph (1), the Commissioners must—
- (a) register the supplier with effect from the date of the application or such earlier date as may be agreed between the Commissioners and the supplier; and
 - (b) notify the supplier of the unique registration identifier that has been allocated to the supplier.

Refusal to register supplier

11. The Commissioners may refuse to register a supplier under regulation 9 or 10 if they consider it necessary to do so for the protection of the revenue.

Notification or application for registration generally

12.—(1) A notification of a requirement to be registered (pursuant to regulation 9) and an application to be registered (pursuant to regulation 10) must—

- (a) be made using electronic communications in such form and manner as specified by the Commissioners in a specific or general direction; and
 - (b) provide such information and declarations as specified by the Commissioners in a specific or general direction.
- (2) A supplier who is registered under these Regulations must notify the Commissioners of any changes to the information required under paragraph (1)(b) within 30 days of the change occurring.
- (3) A notification under paragraph (2) must be given using electronic communications in such form and manner as specified by the Commissioners in a specific or general direction.
- (4) The Commissioners may correct the register as they see fit.

Cancellation of registration

13.—(1) On the application of a supplier, where the Commissioners are satisfied that the supplier has ceased to make and does not intend to make qualifying importations that are not excepted importations, the Commissioners must cancel the registration of the supplier with effect from either—

- (a) the date on which the application was made; or
 - (b) such later date as may be agreed between the Commissioners and the supplier.
- (2) An application under paragraph (1) must be made using electronic communications in such form and manner as specified by the Commissioners in a specific or general direction.
- (3) The Commissioners may cancel a supplier's registration at any time if—
- (a) they are satisfied the supplier has ceased to make and does not intend to make qualifying importations that are not excepted importations; or
 - (b) they consider it necessary to do so for the protection of the revenue.