
STATUTORY INSTRUMENTS

2018 No. 261

The Value Added Tax (Amendment) Regulations 2018

Amendment of the Value Added Tax Regulations 1995

4. In regulation 25A—

(a) before paragraph (1) insert—

“(A1) Where a person makes a return required by regulation 25 by means of electronic communications using functional compatible software, such a method of making a return shall be referred to in this Part as a “compatible software return system”.”;

(b) in paragraph (1) after “electronic communications” insert “other than functional compatible software”;

(c) after paragraph (2) insert—

“(2A) A person who is subject to the requirements of regulation 32A, including by virtue of an election in accordance with regulation 32C, must make a return required by regulation 25 using a compatible software return system.”;

(d) in paragraph (3) for “paragraph (6) below” substitute “paragraphs (2A) above and (6) below”;

(e) in paragraphs (4), (8), (10)(b), (11), (12)(a) to (c), (13), (14), (18)(a), and (20)(b) after “electronic return system” insert in each case “or a compatible software return system”;

(f) in paragraph (15) before “(3)” insert “(2A) or”;

(g) in paragraph 20(a) after “electronic return system,” insert “, a compatible software return system”.