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STATUTORY INSTRUMENTS

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**2014 No. 548**

**The Value Added Tax (Amendment) Regulations 2014**

**Amendment of the Value Added Tax Regulations 1995**

**5.** In regulation 148A (notification of the arrival in the United Kingdom of motorised land vehicles and payment of VAT)—

(a) after paragraph (3) insert—

“(3A) Where a person falling within paragraph (2)(a) makes a decision that the land vehicle in question will not be registered using the secure registration and licensing system (whether because it is not required to be registered for road use in the United Kingdom or for any other reason), that person must notify the Commissioners of the arrival of that land vehicle in the United Kingdom within 14 days of the date of that decision.”;

(b) for paragraph (4) substitute—

“(4) Where a person falling within paragraph (2)(c) makes a decision—

(a) to register the land vehicle in question for road use in the United Kingdom, or

(b) to keep the land vehicle in the United Kingdom for a period longer than that specified in sub-paragraph (c)(ii) in circumstances where that land vehicle is not required to be registered for road use in the United Kingdom,

that person must notify the Commissioners of the arrival in the United Kingdom of that land vehicle within 14 days of the date of that decision.”;

(c) omit paragraph (9)(c); and

(d) after paragraph (9) insert—

“(9A) In any case falling within paragraph (3A) or (4), the date of the relevant decision is to be treated as the date of the arrival in the United Kingdom of the land vehicle in question for the purposes of paragraph (9)(b).”.