

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Accounting for VAT... and payment of VAT. (See end of Document for details)

SCHEDULES

SCHEDULE 11

ADMINISTRATION, COLLECTION AND ENFORCEMENT

^{F1} Accounting for VAT... and payment of VAT

Textual Amendments

- F1** Words in Sch. 11 para. 2 heading repealed (1.12.2003) by [Finance Act 2002 \(c. 23\)](#), s. 24(5), [Sch. 40 Pt. 2](#); [S.I. 2003/3043](#), art. 2

- 2 (1) Regulations under this paragraph may require the keeping of accounts [^{F2}, the making of returns and the submission of information] in such form and manner as may be specified in the regulations ^{F3}... [^{F4}or by the Commissioners in accordance with the regulations.]

^{F5}(2)

^{F5}(2A)

^{F6}(3)

^{F7}(3ZA)

- [^{F8}(3A) Regulations under this paragraph may require the submission to the Commissioners by taxable persons, at such times and intervals, in such cases and in such form and manner as may be—

(a) specified in the regulations, or

[^{F9}(b) specified by the Commissioners in accordance with the regulations,]

of statements containing such particulars of supplies to which section 55A(6) applies in which the taxable persons are concerned, and of the persons concerned in those supplies, as may be [^{F10}so specified].

- [^{F11}(3B) Regulations under this paragraph may make provision for requiring—

(a) a person who first makes a supply of goods [^{F12}or services] to which section 55A(6) applies (a “reverse charge supply”),

(b) a person who ceases making reverse charge supplies without intending subsequently to make such supplies, or

(c) a person who has fallen within paragraph (b) above but who nonetheless starts to make reverse charge supplies again,

to give to the Commissioners such notification of that fact at such time and in such form and manner as may be specified in the regulations or [^{F13}by the Commissioners in accordance with the regulations].]

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^{F14}(4)

^{F15}(5)

^{F16}(5A) Regulations under this paragraph may make provision—

- (a) for requiring the relevant person to give to the Commissioners such notification of the arrival in the United Kingdom of goods consisting of a means of transport, at such time and in such form and manner, as may be specified in the regulations or by the Commissioners in accordance with the regulations, and
- ^{F17}(b) where notification of the arrival of a means of transport imported into the United Kingdom is required by virtue of paragraph (a), for requiring any VAT on its importation to be paid at such time and in such manner as may be specified in the regulations.]

(5B) The provision that may be made by regulations made by virtue of sub-paragraph (5A) includes—

- (a) provision for a notification required by virtue of that sub-paragraph to contain such particulars relating to the notified arrival of the means of transport and any VAT chargeable on its ^{F18}... importation as may be specified in the regulations or by the Commissioners in accordance with the regulations,
- (b) provision for such a notification to be given by a person who is not the relevant person and is so specified, or is of a description so specified,
- (c) provision for such a notification to contain a declaration, given in such form and by such person as may be so specified, as to the information contained in the notification, and
- (d) supplementary, incidental, consequential or transitional provision (including provision amending any provision made by or under this Act or any other enactment).

(5C) Subsection (3) of section 97 (orders subject to Commons approval) applies to a statutory instrument containing any regulations made by virtue of sub-paragraph (5A) which amend an enactment as it applies to an order within subsection (4) of that section.

(5D) For the purposes of sub-paragraph (5A)—

^{F19} ...

“relevant person”, in relation to the arrival of a means of transport in the United Kingdom, means—

- (a) ^{F20} ...
- (b) where it has been imported ^{F21}..., the person liable to pay VAT on the importation, and
- (c) ^{F22} ...

[For the purposes of sub-paragraphs (5A) to (5D) “means of transport” means—

- ^{F23}(5E) (a) any ship which exceeds 7.5 metres in length,
- (b) any aircraft the take-off weight of which exceeds 1550 kilograms, or
- (c) any motorised land vehicle which—
 - (i) has an engine with a displacement or cylinder capacity exceeding 48 cubic centimetres, or

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- (ii) is constructed or adapted to be electrically propelled using more than 7.2 kilowatts,
but only if the ship, aircraft or vehicle is intended for the transport of persons or goods.
- (5F) The Treasury may by order vary sub-paragraph (5E) by adding or deleting any ship, aircraft or vehicle of a description specified in the order to or from those which are for the time being specified there.]
- (6) Regulations under this paragraph may make special provision for such taxable supplies by retailers of any goods or of any description of goods or of services or any description of services as may be determined by or under the regulations and, in particular—
- (a) for permitting the value which is to be taken as the value of the supplies in any prescribed accounting period or part thereof to be determined, subject to any limitations or restrictions, by such method or one of such methods as may have been described in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice or as may be agreed with the Commissioners; and
 - (b) for determining the proportion of the value of the supplies which is to be attributed to any description of supplies; and
 - (c) for adjusting that value and proportion for periods comprising two or more prescribed accounting periods or parts thereof.
- (7) Regulations under this paragraph may make provision whereby, in such cases and subject to such conditions as may be determined by or under the regulations, VAT in respect of a supply may be accounted for and paid by reference to the time when consideration for the supply is received; and any such regulations may make such modifications of the provisions of this Act (including in particular, but without prejudice to the generality of the power, the provisions as to the time when, and the circumstances in which, credit for input tax is to be allowed) as appear to the Commissioners necessary or expedient.
- (8) Regulations under this paragraph may make provision whereby, in such cases and subject to such conditions as may be determined by or under the regulations—
- (a) VAT in respect of any supply by a taxable person of dutiable goods,^{F24} ...
- ^{F24}(b)
may be accounted for and paid, and any question as to the inclusion of any duty or agricultural levy in the value of the supply^{F25}... determined, by reference to the duty point or by reference to such later time as the Commissioners may allow.
- In this sub-paragraph “dutiable goods” and “duty point” have the same meanings as in section 18.
- ^{F26}(9)
- (10) Regulations under this paragraph may make provision—
- (a) for treating VAT chargeable in one prescribed accounting period as chargeable in another such period; and
 - (b) with respect to the making of entries in accounts for the purpose of making adjustments, whether for the correction of errors or otherwise; and

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- (c) for the making of financial adjustments in connection with the making of entries in accounts for the purpose mentioned in paragraph (b) above [^{F27}and
 - (d) for a person, for purposes connected with the making of any such entry or financial adjustment, to be required to provide to any prescribed person, or to retain, a document in the prescribed form containing prescribed particulars of the matters to which the entry or adjustment relates; and
 - (e) for enabling the Commissioners, in such cases as they may think fit, to dispense with or relax a requirement imposed by regulations made by virtue of paragraph (d) above.]
- (11) Regulations under this paragraph may make different provision for different circumstances and may provide for different dates as the commencement of prescribed accounting periods applicable to different persons.
- [Regulations under this paragraph may include incidental, supplemental,
^{F28}(11A) consequential, saving, transitional or transitory provision.]
- (12) The provisions made by regulations under this paragraph for cases where goods are treated as supplied by a taxable person by virtue of paragraph 7 of Schedule 4 may require VAT chargeable on the supply to be accounted for and paid, and particulars thereof to be provided, by such other person and in such manner as may be specified by the regulations.
- (13) Where, at the end of a prescribed accounting period, the amount of VAT due from any person or the amount of any VAT credit would be less than £1, that amount shall be treated as nil.]

Textual Amendments

- F2** Words in Sch. 11 para. 2(1) substituted (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), s. 62(2)(a)
- F3** Words in Sch. 11 para. 2(1) repealed (1.12.2003) by [Finance Act 2002 \(c. 23\)](#), s. 24(5), [Sch. 40 Pt. 2](#); [S.I. 2003/3043](#), art. 2
- F4** Words in Sch. 11 para. 2(1) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 29 para. 12\(2\)](#)
- F5** Sch. 11 para. 2(2)(2A) repealed (1.12.2003) by [Finance Act 2002 \(c. 23\)](#), s. 24(5), [Sch. 40 Pt. 2](#); [S.I. 2003/3043](#), art. 2
- F6** Sch. 11 para. 2(3) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 97\(2\)\(a\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)
- F7** Sch. 11 para. 2(3ZA) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 97\(2\)\(a\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)
- F8** Sch. 11 para. 2(3A)(3B) inserted (1.6.2007) by [Finance Act 2006 \(c. 25\)](#), s. 19(7); [S.I. 2007/1419](#), art. 2
- F9** Sch. 11 para. 2(3A)(b) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 29 para. 12\(4\)\(a\)](#)
- F10** Words in Sch. 11 para. 2(3A) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 29 para. 12\(4\)\(b\)](#)
- F11** Sch. 11 para. 2(3B) substituted (1.6.2007) by [The Value Added Tax \(Administration, Collection and Enforcement\) Order 2007 \(S.I. 2007/1421\)](#), arts. 1, 2
- F12** Words in Sch. 11 para. 2(3B) inserted (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), s. 50(2)
- F13** Words in Sch. 11 para. 2(3B) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 29 para. 12\(5\)](#)
- F14** Sch. 11 para. 2(4) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 97\(2\)\(b\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I.](#)

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- 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F15** Sch. 11 para. 2(5) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 97(2)(b)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F16** Sch. 11 para. 2(5A)-(5D) inserted (17.7.2012) by Finance Act 2012 (c. 14), s. 202
- F17** Sch. 11 para. 2(5A)(b) substituted (31.12.2020) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 97(2)(c)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F18** Words in Sch. 11 para. 2(5B)(a) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 97(2)(d)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F19** Words in Sch. 11 para. 2(5D) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 97(2)(e)(i)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F20** Words in Sch. 11 para. 2(5D) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 97(2)(e)(ii)(a)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F21** Words in Sch. 11 para. 2(5D) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 97(2)(e)(ii)(b)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F22** Words in Sch. 11 para. 2(5D) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 97(2)(e)(ii)(c)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F23** Sch. 11 para. 2(5E)(5F) inserted (31.12.2020) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 97(2)(f)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F24** Sch. 11 para. 2(8)(b) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 97(2)(g)(i)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F25** Words in Sch. 11 para. 2(8) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 97(2)(g)(ii)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F26** Sch. 11 para. 2(9) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 97(2)(h)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F27** Sch. 11 para. 2(10)(d)(e) and word preceding it inserted (29.4.1996) by 1996 c. 8, s. 38(3)
- F28** Sch. 11 para. 2(11A) inserted (16.11.2017) by Finance (No. 2) Act 2017 (c. 32), s. 62(2)(b)

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