

Changes to legislation: Value Added Tax Act 1994, SCHEDULE 11 is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 11

Section 58.

ADMINISTRATION, COLLECTION AND ENFORCEMENT

General

[^{F1}1 The Commissioners for Her Majesty’s Revenue and Customs shall be responsible for the collection and management of VAT.]

Textual Amendments

F1 Sch. 11 para. 1 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 56](#); S.I. 2005/1126, art. 2(2)(h)

^{F2} Accounting for VAT... and payment of VAT

Textual Amendments

F2 Words in Sch. 11 para. 2 heading repealed (1.12.2003) by [Finance Act 2002 \(c. 23\)](#), s. 24(5), [Sch. 40 Pt. 2](#); S.I. 2003/3043, art. 2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 [^{F3}, the making of returns and the submission of information] in such form and manner as may be specified in the regulations ^{F4}... [^{F5}or by the Commissioners in accordance with the regulations.]

^{F6}(2)

^{F6}(2A)

^{F7}(3)

^{F8}(3ZA)

[^{F9}(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

[^{F10}(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 [^{F11}so specified].

[^{F12}(3B) Regulations under this paragraph may make provision for requiring—

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- (a) a person who first makes a supply of goods [^{F13}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 [^{F14}by the Commissioners in accordance with the regulations].]

^{F15}(4)

^{F16}(5)

[^{F17}(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

[^{F18}(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 ^{F19}... 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)—

^{F20} ...

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

- (a) ^{F21} ...

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- (b) where it has been imported ^{F22}..., the person liable to pay VAT on the importation, and
- (c) ^{F23}...

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

- ^{F24}(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
 - (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, ^{F25}...

^{F25}(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 ^{F26}... determined, by reference to the duty point or by reference to such later time as the Commissioners may allow.

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In this sub-paragraph “dutiabale goods” and “duty point” have the same meanings as in section 18.

^{F27}(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
- (c) for the making of financial adjustments in connection with the making of entries in accounts for the purpose mentioned in paragraph (b) above [^{F28}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, ^{F29}(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

- F3** Words in Sch. 11 para. 2(1) substituted (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), s. 62(2)(a)
- F4** 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
- F5** Words in Sch. 11 para. 2(1) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 29 para. 12\(2\)](#)
- F6** 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
- F7** 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)
- F8** 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)

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- F9** 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
- F10** Sch. 11 para. 2(3A)(b) substituted (17.7.2012) by Finance Act 2012 (c. 14), Sch. 29 para. 12(4)(a)
- F11** Words in Sch. 11 para. 2(3A) substituted (17.7.2012) by Finance Act 2012 (c. 14), Sch. 29 para. 12(4)(b)
- F12** 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
- F13** Words in Sch. 11 para. 2(3B) inserted (8.4.2010) by Finance Act 2010 (c. 13), s. 50(2)
- F14** Words in Sch. 11 para. 2(3B) substituted (17.7.2012) by Finance Act 2012 (c. 14), Sch. 29 para. 12(5)
- F15** 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. 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(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)
- F17** Sch. 11 para. 2(5A)-(5D) inserted (17.7.2012) by Finance Act 2012 (c. 14), s. 202
- F18** 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)
- F19** 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)
- 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)(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)
- 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)(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)
- 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)(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)
- F23** 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)
- F24** 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)
- F25** 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)
- F26** 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)

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- F27** 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)
- F28** Sch. 11 para. 2(10)(d)(e) and word preceding it inserted (29.4.1996) by [1996 c. 8](#), s. [38\(3\)](#)
- F29** Sch. 11 para. 2(11A) inserted (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), s. [62\(2\)\(b\)](#)

F³⁰ VAT invoices

Textual Amendments

- F30** Sch. 11 paras. 2A, 2B and cross-headings inserted (1.12.2003) by [Finance Act 2002 \(c. 23\)](#), s. [24\(2\)\(5\)](#); [S.I. 2003/3043](#), art. 2

- 2A (1) Regulations may require a taxable person supplying goods or services to provide an invoice (a “VAT invoice”) to the person supplied.
- (2) A VAT invoice must give—
- (a) such particulars as may be prescribed of the supply, the supplier and the person supplied;
 - (b) such an indication as may be prescribed of whether VAT is chargeable on the supply under this Act ^{F31}...;
 - (c) such particulars of any VAT that is so chargeable as may be prescribed.
- (3) Regulations may confer power on the Commissioners to allow the requirements of any regulations as to the information to be given in a VAT invoice to be relaxed or dispensed with.
- (4) Regulations may—
- (a) provide that the VAT invoice that is required to be provided in connection with a particular description of supply must be provided within a prescribed time after the supply is treated as taking place, or at such time before the supply is treated as taking place as may be prescribed;
 - (b) allow for the invoice to be issued later than required by the regulations where it is issued in accordance with general or special directions given by the Commissioners.
- (5) Regulations may—
- (a) make provision about the manner in which a VAT invoice may be provided, including provision prescribing conditions that must be complied with in the case of an invoice issued by a third party on behalf of the supplier;
 - (b) prescribe conditions that must be complied with in the case of a VAT invoice that relates to more than one supply;
 - (c) make, in relation to a document that refers to a VAT invoice and is intended to amend it, such provision corresponding to that which may be made in relation to a VAT invoice as appears to the Commissioners to be appropriate.
- (6) Regulations may confer power on the Commissioners to require a person who has received in the United Kingdom a VAT invoice that is (or part of which is) in a language other than English to provide them with an English translation of the invoice (or part).

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- (7) Regulations under this paragraph—
- (a) may be framed so as to apply only in prescribed cases or only in relation to supplies made to persons of prescribed descriptions;
 - (b) may make different provision for different circumstances.

Textual Amendments

F31 Words in Sch. 11 para. 2A(2)(b) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 97\(3\)](#) (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)

Self-billed invoices

- 2B (1) This paragraph applies where a taxable person provides to himself a document (a “self-billed invoice”) that purports to be a VAT invoice in respect of a supply of goods or services to him by another taxable person.
- (2) Subject to compliance with such conditions as may be—
- (a) prescribed,
 - (b) specified in a notice published by the Commissioners, or
 - (c) imposed in a particular case in accordance with regulations,
- a self-billed invoice shall be treated as the VAT invoice required by regulations under paragraph 2A above to be provided by the supplier.
- (3) For the purposes of section 6(4) (under which the time of supply can be determined by the prior issue of an invoice) a self-billed invoice shall not be treated as issued by the supplier.
- (4) For the purposes of section 6(5) and (6) (under which the time of supply can be determined by the subsequent issue of an invoice) a self-billed invoice in relation to which the conditions mentioned in sub-paragraph (2) are complied with shall, subject to compliance with such further conditions as may be prescribed, be treated as issued by the supplier.
- In such a case, any notice of election given or request made for the purposes of section 6(5) or (6) by the person providing the self-billed invoice shall be treated for those purposes as given or made by the supplier.
- (5) Regulations under this paragraph—
- (a) may be framed so as to apply only in prescribed cases or only in relation to supplies made to persons of prescribed descriptions;
 - (b) may make different provision for different circumstances.]

f³² Electronic communication and storage of VAT invoices etc

Textual Amendments

F32 Sch. 11 para. 3 and cross-heading substituted (1.12.2003) by [Finance Act 2002 \(c. 23\)](#), s. 24(3)(5); S.I. 2003/3043, art. 2

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- 3 (1) Regulations may prescribe, or provide for the Commissioners to impose in a particular case, conditions that must be complied with in relation to—
- (a) the provision by electronic means of any item to which this paragraph applies;
 - (b) the preservation by electronic means of any such item or of information contained in any such item.
- (2) The items to which this paragraph applies are—
- (a) any VAT invoice;
 - (b) any document that refers to a VAT invoice and is intended to amend it;
 - ^{F33}(c)
- (3) Regulations under this paragraph may make different provision for different circumstances.]

Textual Amendments

F33 Sch. 11 para. 3(2)(c) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 97\(4\)](#) (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)

Power to require security and production of evidence

- [^{F34}(1) The Commissioners may, as a condition of allowing or repaying input tax to any person, require the production of such evidence relating to VAT as they may specify.
- (1A) If they think it necessary for the protection of the revenue, the Commissioners may require, as a condition of making any VAT credit, the giving of such security for the amount of the payment as appears to them appropriate.]
- [^{F35}(2) If they think it necessary for the protection of the revenue, the Commissioners may require a taxable person, as a condition of his supplying or being supplied with goods or services under a taxable supply, to give security, or further security, for the payment of any VAT that is or may become due from—
- (a) the taxable person, or
 - (b) any person by or to whom relevant goods or services are supplied.
- (3) In sub-paragraph (2) above “relevant goods or services” means goods or services supplied by or to the taxable person.
- (4) Security under sub-paragraph (2) above shall be of such amount, and shall be given in such manner, as the Commissioners may determine.
- (5) The powers conferred on the Commissioners by sub-paragraph (2) above are without prejudice to their powers under section 48(7).]

Textual Amendments

F34 Sch. 11 para. 4(1)(1A) substituted for Sch. 11 para. 4(1) (retrospective to 10.4.2003) by [Finance Act 2003 \(c. 14\)](#), s. 17(3)(8)

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F35 Sch. 11 para. 4(2)-(5) substituted for Sch. 11 para. 4(2) (retrospective to 10.4.2003) by [Finance Act 2003 \(c. 14\), s. 17\(4\)\(8\)](#)

Recovery of VAT, etc

- 5 (1) VAT due from any person shall be recoverable as a debt due to the Crown.
- (2) Where an invoice shows a supply of goods or services as taking place with VAT chargeable on it, there shall be recoverable from the person who issued the invoice an amount equal to that which is shown on the invoice as VAT or, if VAT is not separately shown, to so much of the total amount shown as payable as is to be taken as representing VAT on the supply.
- (3) Sub-paragraph (2) above applies whether or not—
- (a) the invoice is a VAT invoice issued in pursuance of paragraph 2(1) above; or
 - (b) the supply shown on the invoice actually takes or has taken place, or the amount shown as VAT, or any amount of VAT, is or was chargeable on the supply; or
 - (c) the person issuing the invoice is a taxable person;
- and any sum recoverable from a person under the sub-paragraph shall, if it is in any case VAT be recoverable as such and shall otherwise be recoverable as a debt due to the Crown.

- F36(4)
- F36(5)
- F36(6)
- F36(7)
- F36(8)
- F36(9)
- F36(10)

Textual Amendments

F36 Sch. 11 para. 5(4)-(10) repealed (1.7.1997) by [1997 c. 16](#), 113, Sch. 18 Pt. V(2), Note; [S.I. 1997/1433, art. 2](#)

Duty to keep records

- 6 (1) Every taxable person shall keep such records as the Commissioners may by regulations require ^{F37}
- (2) Regulations under sub-paragraph (1) above may make different provision for different cases and may be framed by reference to such records as may be specified in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice.

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(3) The Commissioners may require any records kept in pursuance of this paragraph to be preserved for such period not exceeding 6 years as they may [^{F38}specify in writing (and different periods may be specified for different cases)].

[^{F39}(4) The duty under this paragraph to preserve records may be discharged—
(a) by preserving them in any form and by any means, or
(b) by preserving the information contained in them in any form and by any means,

subject to any conditions or exceptions specified in writing by the Commissioners for Her Majesty's Revenue and Customs.]

[^{F40}(4A) In relation to a relevant taxable person, a duty under this paragraph to preserve records relating to a relevant taxable supply must be discharged by at least preserving the information contained in the records electronically.

(4B) A relevant taxable person must make available to the Commissioners electronically on request any records preserved in accordance with sub-paragraph (4A).

(4C) In sub-paragraph (4A) “relevant taxable supply” means a supply of goods where—
(a) that supply is deemed to be a supply by an operator of an online marketplace by virtue of section 5A, or
(b) the place of supply of those goods is determined by section 7(5B).

(4D) In sub-paragraphs (4A) and (4B) “relevant taxable person” means a person who is a taxable person and who—
(a) is the operator of an online marketplace,
(b) is a person making taxable supplies of goods facilitated by an online marketplace, or
(c) makes taxable supplies, the place of supply of which is determined by section 7(5B).]

[^{F41}(5) The Commissioners may by regulations make [^{F42}further] provision about the form in which, and means by which, records are to be kept and preserved.

(6) Regulations under sub-paragraph (5) may—
(a) make different provision for different cases;
(b) provide for any provision of the regulations to be subject to conditions or exceptions specified in writing by the Commissioners;
(c) include incidental, supplemental, consequential, saving, transitional or transitory provision.

^{F43}(7)

^{F43}(8)

^{F43}(9)

(10) Regulations under sub-paragraph (5) requiring records to be kept or preserved in electronic form may (among other things) make provision—
(a) as to the electronic form in which records are to be kept or preserved,
(b) for the production of the contents of records kept or preserved in accordance with the regulations,

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- (c) as to conditions that must be complied with in connection with the keeping or preservation of electronic records,
 - (d) for treating records as not having been kept or preserved unless conditions are complied with,
 - (e) for authenticating records,
 - (f) about the manner of proving for any purpose the contents of any records (including provision for the application of conclusive or other presumptions).
- (11) Regulations under sub-paragraph (5) requiring records to be kept or preserved in electronic form may—
- (a) allow any authorisation or requirement for which the regulations may provide to be given by means of a specific or general direction given by the Commissioners,
 - (b) provide that the conditions of an authorisation or requirement are to be taken to be satisfied only where the Commissioners are satisfied as to specified matters.]

Textual Amendments

- F37** Words in Sch. 11 para. 6(1) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 97\(5\)](#) (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)
- F38** Words in Sch. 11 para. 6(3) substituted (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 115(2), [Sch. 37 para. 5\(2\)](#); [S.I. 2009/402](#), art. 2
- F39** Sch. 11 para. 6(4) substituted for Sch. 11 para. 6(4)-(6) (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 115(2), [Sch. 37 para. 5\(3\)](#); [S.I. 2009/402](#), art. 2
- F40** Sch. 11 para. 6(4A)-(4D) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 3 para. 17\(2\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9
- F41** Sch. 11 para. 6(5)-(11) inserted (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), s. 62(3)(b) (with s. 62(7))
- F42** Word in Sch. 11 para. 6(5) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 3 para. 17\(3\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9
- F43** [Sch. 11 para. 6\(7\)-\(9\)](#) omitted (10.6.2021) by virtue of [Finance Act 2021 \(c. 26\)](#), s. 94

Modifications etc. (not altering text)

- C1** Sch. 11 para. 6(2)-(4) extended (27.7.1999) by [1999 c. 16](#), s. 13(6)

[^{F44}6A(1) The Commissioners may direct any taxable person named in the direction to keep such records as they specify in the direction in relation to such goods as they so specify.

- (2) A direction under this paragraph may require the records to be compiled by reference to VAT invoices or any other matter.
- (3) The Commissioners may not make a direction under this paragraph unless they have reasonable grounds for believing that the records specified in the direction might assist in identifying taxable supplies in respect of which the VAT chargeable might not be paid.

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- (4) The taxable supplies in question may be supplies made by—
 - (a) the person named in the direction, or
 - (b) any other person.
- (5) A direction under this paragraph—
 - (a) must be given by notice in writing to the person named in it,
 - (b) must warn that person of the consequences under section 69B of failing to comply with it, and
 - (c) remains in force until it is revoked or replaced by a further direction.
- (6) The Commissioners may require any records kept in pursuance of this paragraph to be preserved for such period not exceeding 6 years as they may require.
- (7) [^{F45}Sub-paragraph (4) of paragraph 6 (preservation of information) applies] for the purposes of this paragraph as [^{F46}it applies] for the purposes of that paragraph.
- (8) This paragraph is without prejudice to the power conferred by paragraph 6(1) to make regulations requiring records to be kept.
- (9) Any records required to be kept by virtue of this paragraph are in addition to any records required to be kept by virtue of paragraph 6.]

Textual Amendments

F44 Sch. 11 para. 6A inserted (19.7.2006) by [Finance Act 2006 \(c. 25\), s. 21\(6\)](#)

F45 Words in Sch. 11 para. 6A(7) substituted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 115\(2\), Sch. 37 para. 6\(a\); S.I. 2009/402, art. 2](#)

F46 Words in Sch. 11 para. 6A(7) substituted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 115\(2\), Sch. 37 para. 6\(b\); S.I. 2009/402, art. 2](#)

Furnishing of information and production of documents

- 7 (1) The Commissioners may by regulations make provision for requiring taxable persons to notify to the Commissioners such particulars of changes in circumstances relating to those persons or any business carried on by them as appear to the Commissioners required for the purpose of keeping the register kept under this Act up to date.

- F47(2)
- F47(3)
- F47(4)
- F47(5)
- F47(6)
- F47(7)
- F47(8)
- F47(9)

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Textual Amendments

F47 Sch. 11 para. 7(2)-(9) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 87\(2\)](#) (with [Sch. 36 para. 38](#)); S.I. 2009/404, art. 2

Power to take samples

- 8 ^{F48}(1) An authorised person may take samples from goods that are in the possession of either a person who supplies goods or a fiscal warehousekeeper if it appears necessary to do so—
- (a) to protect the revenue against mistake or fraud, and
 - (b) to determine how the goods, or the material of which they are made, ought to be or to have been treated for the purposes of VAT.]
- (2) Any sample taken under this paragraph shall be disposed of and accounted for in such manner as the Commissioners may direct.
- (3) Where a sample is taken under this paragraph from the goods in any person's possession and is not returned to him within a reasonable time and in good condition the Commissioners shall pay him by way of compensation a sum equal to the cost of the sample to him or such larger sum as they may determine.

Textual Amendments

F48 Sch. 11 para. 8(1) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 97\(6\)](#) (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)

Power to require opening of ^{F49}machines on which relevant machine games are played]

Textual Amendments

F49 Words in Sch. 11 para. 9 heading substituted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 65\(4\)](#)

- 9 An authorised person may at any reasonable time require a person making such a supply as is referred to in section 23(1) or any person acting on his behalf—
- ^{F50}(a) to open any machine on which relevant machine games (as defined in section 23A) are capable of being played; and]
 - (b) to carry out any other operation which may be necessary to enable the authorised person to ascertain the amount which, in accordance with ^{F51}section 23(3)], is to be taken as the value of supplies made in the circumstances mentioned in subsection (1) of that section in any period.

Textual Amendments

F50 Sch. 11 para. 9(a) substituted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 65\(2\)](#)

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F51 Words in Sch. 11 para. 9(b) substituted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 65\(3\)](#)

Entry and search of premises and persons

- 10 ^{F52}(1)
- ^{F52}(2)
- ^{F52}(2A)
- ^{F53}(3)
- ^{F53}(4)
- ^{F53}(5)
- ^{F53}(6)

Textual Amendments

- F52** Sch. 11 para. 10(1)-(2A) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 87\(3\)](#) (with [Sch. 36 para. 38](#)); S.I. 2009/404, art. 2
- F53** Sch. 11 para. 10(3)-(6) repealed (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), s. 84(4)(5), [Sch. 22 para. 8\(b\)](#), [Sch. 27 Pt. 5\(1\)](#); S.I. 2007/3166, art. 2(c)

Order for access to recorded information etc.

- 11 (1) Where, on an application by an authorised person, a justice of the peace or, in Scotland, a justice (within the meaning of [^{F54}section 308 of the Criminal Procedure (Scotland) Act 1995]) is satisfied that there are reasonable grounds for believing—
- (a) that an offence in connection with VAT is being, has been or is about to be committed, and
 - (b) that any recorded information (including any document of any nature whatsoever) which may be required as evidence for the purpose of any proceedings in respect of such an offence is in the possession of any person,
- he may make an order under this paragraph.
- (2) An order under this paragraph is an order that the person who appears to the justice to be in possession of the recorded information to which the application relates shall—
- (a) give an authorised person access to it, and
 - (b) permit an authorised person to remove and take away any of it which he reasonably considers necessary,
- not later than the end of the period of 7 days beginning on the date of the order or the end of such longer period as the order may specify.
- (3) The reference in sub-paragraph (2)(a) above to giving an authorised person access to the recorded information to which the application relates includes a reference to permitting the authorised person to take copies of it or to make extracts from it.
- (4) Where the recorded information consists of information [^{F55}stored in any electronic form], an order under this paragraph shall have effect as an order to produce the

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information in a form in which it is visible and legible [^{F56}or from which it can readily be produced in a visible and legible form] and, if the authorised person wishes to remove it, in a form in which it can be removed.

(5) This paragraph is without prejudice to paragraphs 7 and 10 above.

Textual Amendments

- F54** Words in Sch. 11 para. 11(1) substituted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), **Sch. 4 para. 91(b)**
- F55** Words in Sch. 11 para. 11(4) substituted (1.4.2003) by **Criminal Justice and Police Act 2001 (c. 16), s. 138(2), Sch. 2 para. 13(1)(a), (2)(f); S.I. 2003/708, art. 2(k)**
- F56** Words in Sch. 11 para. 11(4) inserted (1.4.2003) by **Criminal Justice and Police Act 2001 (c. 16), s. 138(2), Sch. 2 para. 13(1)(b), (2)(f); S.I. 2003/708, art. 2(k)**

Procedure where documents etc. are removed

- 12 (1) An authorised person who removes anything in the exercise of a power conferred by or under paragraph 10 or 11 above shall, if so requested by a person showing himself—
- (a) to be the occupier of premises from which it was removed, or
 - (b) to have had custody or control of it immediately before the removal,
- provide that person with a record of what he removed.
- (2) The authorised person shall provide the record within a reasonable time from the making of the request for it.
- (3) Subject to sub-paragraph (7) below, if a request for permission to be granted access to anything which—
- (a) has been removed by an authorised person, and
 - (b) is retained by the Commissioners for the purposes of investigating an offence,
- is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed or by someone acting on behalf of such a person, the officer shall allow the person who made the request access to it under the supervision of an authorised person.
- (4) Subject to sub-paragraph (7) below, if a request for a photograph or copy of any such thing is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed, or by someone acting on behalf of such a person, the officer shall—
- (a) allow the person who made the request access to it under the supervision of an authorised person for the purpose of photographing it or copying it, or
 - (b) photograph or copy it, or cause it to be photographed or copied.
- (5) Where anything is photographed or copied under sub-paragraph (4)(b) above the photograph or copy shall be supplied to the person who made the request.
- (6) The photograph or copy shall be supplied within a reasonable time from the making of the request.
- (7) There is no duty under this paragraph to grant access to, or to supply a photograph or copy of, anything if the officer in overall charge of the investigation for the purposes

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of which it was removed has reasonable grounds for believing that to do so would prejudice—

- (a) that investigation;
- (b) the investigation of an offence other than the offence for the purposes of the investigation of which the thing was removed; or
- (c) any criminal proceedings which may be brought as a result of—
 - (i) the investigation of which he is in charge, or
 - (ii) any such investigation as is mentioned in paragraph (b) above.

(8) Any reference in this paragraph to the officer in overall charge of the investigation is a reference to the person whose name and address are endorsed on the warrant or order concerned as being the officer so in charge.

13 (1) Where, on an application made as mentioned in sub-paragraph (2) below, the appropriate judicial authority is satisfied that a person has failed to comply with a requirement imposed by paragraph 12 above, the authority may order that person to comply with the requirement within such time and in such manner as may be specified in the order.

- (2) An application under sub-paragraph (1) above shall be made—
 - (a) in the case of a failure to comply with any of the requirements imposed by paragraph 12(1) and (2) above, by the occupier of the premises from which the thing in question was removed or by the person who had custody or control of it immediately before it was so removed, and
 - (b) in any other case, by the person who had such custody or control.

- (3) In this paragraph “the appropriate judicial authority” means—
 - (a) in England and Wales, a magistrates’ court;
 - (b) in Scotland, the sheriff; and
 - (c) in Northern Ireland, a court of summary jurisdiction.

(4) In England and Wales and Northern Ireland, an application for an order under this paragraph shall be made by way of complaint; and sections 21 and 42(2) of the ^{M1}Interpretation Act (Northern Ireland) 1954 shall apply as if any reference in those provisions to any enactment included a reference to this paragraph.

Marginal Citations
M1 1954 c. 33(N.I.)

Evidence by certificate, etc

- 14 (1) A certificate of the Commissioners—
 - (a) that a person was or was not, at any date, registered under this Act; or
 - (b) that any return required by or under this Act has not been made or had not been made at any date; or
 - (c) that any statement or notification required to be submitted or given to the Commissioners in accordance with any regulations under paragraph [F572(5A)] above has not been submitted or given or had not been submitted or given at any date; ^{F58}...
 - ^{F58}(d)

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shall be sufficient evidence of that fact until the contrary is proved.

- (2) A photograph of any document furnished to the Commissioners for the purposes of this Act and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.
- (3) Any document purporting to be a certificate under sub-paragraph (1) or (2) above shall be deemed to be such a certificate until the contrary is proved.

Textual Amendments

- F57** Words in [Sch. 11 para. 14\(1\)\(c\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 97\(7\)](#) (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)
- F58** [Sch. 11 para. 14\(1\)\(d\)](#) and word omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 44 para. 6](#)

Changes to legislation:

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Changes and effects yet to be applied to :

- Sch. 11 para. 6(4) omitted by [2017 c. 32 s. 62\(3\)\(a\)](#)
- Sch. 11 para. 6A(7) substituted by [2017 c. 32 s. 62\(4\)](#)
- Sch. 11 para. 6(6)(d) words repealed by [S.I. 1999/2789 \(N.I.\) Sch. 3](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 51A repealed by [S.I. 2008/1146 art. 5\(2\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). The insertion of s. 51A by 1995 c. 4, s. 26(1) never came into force)
- Sch. 10 para. 8(2)(3) inserted by [1995 c. 4 s. 26\(2\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 26 repealed (1.6.2008) without ever being in force by [S.I. 2008/1146, art. 5](#))