
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 4B

PROVISION OF INFORMATION RELATING TO ARRIVALS AND DISPATCHES

Textual Amendments

- F1** Pt. 4B inserted (1.4.2008) by [The Value Added Tax \(Amendment\) Regulations 2008 \(S.I. 2008/556\)](#), regs. 1, **2(2)**

Interpretation of Part 4B

23E.—(1) In this Part—

“establishing Regulation” means the Council and European Parliament Regulation ([EC](#)) No. 638/2004;

“implementing Regulation” means the [Commission Regulation \(EC\) No. 1982/2004\(1\)](#);

“statistics Regulations” means the Statistics of Trade (Customs and Excise) Regulations 1992**(2)**;

(2) In this Part—

“arrivals and dispatches” means those arrivals and dispatches for which a responsible party is required to provide information under the establishing Regulation, implementing Regulation and the statistics Regulations;

“for Intrastat purposes” means for any purpose under the establishing Regulation, implementing Regulation or the statistics Regulations;

“reference period” means the period applicable under Article 6(1) of the establishing Regulation or such other period directed by the Commissioners pursuant to regulation 4(3) of the statistics Regulations;

“responsible party” means a taxable person who is required by Article 7 of the establishing Regulation and regulation 3 of the statistics Regulations to provide information in relation to arrivals and dispatches;

“supplementary declaration” means the relevant form set out in the Schedule to the statistics Regulations;

“delivery terms”, “nature of the transaction”, “partner Member State”, “quantity of the goods” and “value of the goods” shall have the same meaning as in the establishing Regulation and implementing Regulation.

(1) 1986 c. 45 .

(2) [S.I. 1992/3111](#).

23F.—(1) A responsible party shall provide the information in paragraph (2) relating to arrivals and dispatches to the Commissioners.

(2) The information is—

- (a) the registration number of the responsible party,
- (b) the reference period,
- (c) whether the information relates to arrival or dispatch,
- (d) the commodity, identified by the eight digit code of the Combined Nomenclature as defined in Council Regulation (EEC) No.2658/87 of 23 July 1987⁽³⁾ as amended on the tariff and statistical nomenclature and the Common Customs Tariff,
- (e) the partner Member State,
- (f) the value of the goods,
- (g) the quantity of the goods,
- (h) the nature of the transaction.

(3) A responsible party to whom regulation 4(2) of the statistics Regulations applies shall also provide the delivery terms relating to arrivals and dispatches to the Commissioners.

(4) The information required by paragraphs (2) and (3) shall be provided in the supplementary declaration in which, and for the same reference period as, information is provided relating to those arrivals and dispatches for Intrastat purposes.]

(3) S.I. 1992/3152.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, PART4B.