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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

PART I

PRELIMINARY

**Citation and commencement**

1. These Regulations may be cited as the Value Added Tax Regulations 1995 and shall come into force on 20th October 1995.

**Commencement Information**

II Reg. 1 in force at 20.10.1995, see [reg. 1](#)

**Interpretation—general**

2. —

(1) In these Regulations unless the context otherwise requires—

“the Act” means the Value Added Tax Act 1994 and any reference to a Schedule to the Act includes a reference to a Schedule as amended from time to time by Order of the Treasury;

[<sup>F1</sup>“alphabetical code” means the alphabetical prefix as set out below which shall be used to identify the [<sup>F2</sup>relevant territory]—

Austria — AT

Belgium — BE

[<sup>F3</sup>Bulgaria — BG]

Cyprus — CY

Czech Republic — CZ

Denmark — DK

Estonia — EE

Finland — FI

France — FR

Germany — DE

Greece — EL

Hungary — HU

Ireland — IE

Italy — IT

Latvia — LV

Lithuania — LT  
 Luxembourg — LU  
 Malta — MT  
 Netherlands — NL  
 Poland — PL  
 Portugal — PT  
 [<sup>F4</sup>Romania — RO]  
 Slovakia — SK  
 Slovenia — SI  
 Spain — ES  
 Sweden — SE  
 United Kingdom — [<sup>F5</sup>XI]

“Collector” includes Deputy Collector and Assistant Collector;

“the Community” means the European Community;

“continental shelf” means a designated area within the meaning of the Continental Shelf Act 1964(1);

“Controller” means the Controller, Customs and Excise Value Added Tax Central Unit;

<sup>F6</sup>  
 ...

[<sup>F7</sup>“fiscal or other warehousing regime” means “fiscal warehousing regime or warehousing regime” [<sup>F8</sup>, and “Northern Ireland fiscal or other Northern Ireland warehousing regime” means “Northern Ireland fiscal warehousing regime or Northern Ireland warehousing regime”];]

[<sup>F9</sup>“identified for the purposes of VAT in Northern Ireland” has the meaning given by paragraph 7 of Schedule 9ZA to the Act;]

[<sup>F9</sup>“Northern Ireland fiscal warehouse” and “Northern Ireland fiscal warehousing regime” have the meanings given by sub-paragraphs (1) and (2) respectively of paragraph 25 (supplementary provision) of Schedule 9ZB to the Act;]

[<sup>F9</sup>“Northern Ireland warehouse” and “Northern Ireland warehousing regime” have the meanings given by sub-paragraphs (11) and (12) respectively of paragraph 16 (place and time of supply: Northern Ireland warehouses) of Schedule 9ZB to the Act;]

<sup>F6</sup>  
 ...

<sup>F6</sup>  
 ...

“prescribed accounting period”, subject to regulation 99(1), means a period such as is referred to in regulation 25;

“proper officer” means the person appointed or authorised by the Commissioners to act in respect of any matter in the course of his duties;

<sup>F10</sup>  
 ...

“registered person” means a person registered by the Commissioners under [<sup>F11</sup>Schedule 1, [<sup>F12</sup>1A,][<sup>F13</sup>3A, Part 8 or 9 of Schedule 9ZA or Schedule][<sup>F14</sup>or 9ZC]] to the Act;

“registration number” means the number allocated by the Commissioners to a taxable person in the certificate of registration issued to him;

[<sup>F15</sup>“relevant territory” means, except where otherwise provided, a member State or the United Kingdom;]

“return” means a return which is required to be made in accordance with regulation 25;

“specified date” means the date specified in a person’s application for registration for the purpose of VAT as that on which he expects to make his first taxable supply.

<sup>F6</sup>  
...

(2) A reference in these Regulations to “this Part” is a reference to the Part of these Regulations in which that reference is made.

(3) In these Regulations any reference to a form [<sup>F16</sup>specified in a notice published by the Commissioners] shall include a reference to a form which the Commissioners are satisfied is a form to the like effect.

[<sup>F17</sup>(4) A reference in these Regulations to “another member State” is to be read as a reference to “a member State”, and “other member State” and “other member States” are to be interpreted accordingly.]

#### Textual Amendments

- F1** Words in [reg. 2\(1\)](#) substituted (1.5.2004) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2004 \(S.I. 2004/1082\)](#), regs. 1, **3**
- F2** Words in [reg. 2\(1\)](#) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **32(a)(i)(aa)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F3** Words in [reg. 2\(1\)](#) inserted (1.1.2007) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2006 \(S.I. 2006/3292\)](#), regs. 1, **3(1)**
- F4** Words in [reg. 2\(1\)](#) inserted (1.1.2007) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2006 \(S.I. 2006/3292\)](#), regs. 1, **3(2)**
- F5** Word in [reg. 2\(1\)](#) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **32(a)(i)(bb)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F6** Words in [reg. 2\(1\)](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Accounting Procedures for Import VAT for VAT Registered Persons and Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/60\)](#), regs. 1, **12(2)** (with [reg. 3\(1\)\(2\)](#)) (as amended by S.I. 2020/1495, regs. 1(2), 20(3)); S.I. 2020/1641, reg. 2, Sch.
- F7** Words in [reg. 2\(1\)](#) inserted (28.4.1996) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 1996 \(S.I. 1996/1250\)](#), reg. 1(1)(2), **4**
- F8** Words in [reg. 2\(1\)](#) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **32(a)(ii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F9** Words in [reg. 2\(1\)](#) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **32(a)(iii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F10** Words in [reg. 2\(1\)](#) omitted (1.10.2011) by virtue of [The Postal Services Act 2011 \(Consequential Modifications and Amendments\) Order 2011 \(S.I. 2011/2085\)](#), art. 1(2), **Sch. 1 para. 31(b)**
- F11** Words in [reg. 2\(1\)](#) substituted (22.3.2000) by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2000 \(S.I. 2000/794\)](#), regs. 1, **3**
- F12** Word in [reg. 2\(1\)](#) inserted (15.10.2012) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2012 \(S.I. 2012/1899\)](#), reg. 2(2), **4(a)**
- F13** Words in [reg. 2\(1\)](#) substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **15**

- F14** Words in reg. 2(1) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **32(a)(iv)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F15** Words in reg. 2(1) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **32(a)(v)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F16** Words in reg. 2(3) substituted (15.10.2012) by The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), **4(b)**
- F17** Reg. 2(4) inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **32(b)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

#### Commencement Information

- I2** Reg. 2 in force at 20.10.1995, see **reg. 1**

### Revocations and savings

#### 3. —

(1) The Regulations described in Schedule 2 to these Regulations are hereby revoked.

(2) Anything begun under or for the purpose of any Regulations revoked by these Regulations shall be continued under or, as the case may be, for the purpose of the corresponding provision of these Regulations.

(3) Where any document used or required for the purpose of VAT refers to a provision of a regulation revoked by these Regulations, such reference shall, unless the context otherwise requires, be construed as a reference to the corresponding provision of these Regulations.

#### Commencement Information

- I3** Reg. 3 in force at 20.10.1995, see **reg. 1**

### Requirement, direction, demand or permission

**4.** Any requirement, direction, demand or permission by the Commissioners, under or for the purposes of these Regulations, may be made or given by a notice in writing, or otherwise.

#### Commencement Information

- I4** Reg. 4 in force at 20.10.1995, see **reg. 1**

### <sup>F18</sup>Electronic communication

**4A.—(1)** A specified communication may be made to the Commissioners using an electronic communications system.

(2) Where an electronic communications system is used it must take a form approved by the Commissioners in a specific or general direction.

(3) A direction under paragraph (2) may in particular—

- (a) modify or dispense with any requirement of a form mentioned in regulation 2(3) used to make a specified communication;

- (b) specify different forms of electronic communications system for different cases; and
  - (c) specify different circumstances in which the electronic communications system may be used, or not used, by or on behalf of the person required to make the communication and specify different circumstances for different cases.
- (4) An electronic communications system shall incorporate an electronic validation process.
- (5) Subject to paragraph (6) below and unless the contrary is proved—
- (a) the use of an electronic communications system shall be presumed to have resulted in the making of a communication to the Commissioners only if this has been successfully recorded as such by the relevant electronic validation process;
  - (b) the time of making a communication to the Commissioners using an electronic communications system shall be presumed to be the time recorded as such by the relevant electronic validation process; and
  - (c) the person delivering a communication to the Commissioners shall be presumed to be the person identified as such by any relevant feature of the electronic communications system.
- (6) No communication shall be treated as having been made using an electronic communications system unless it is in the form required by paragraph (2).
- (7) A communication made using an electronic communications system carries the same consequences as a communication made in paper form.
- (8) In paragraph (2) “direction” refers only to a current direction, and a direction is not current to the extent that it is varied, replaced or revoked by another Commissioners’ direction.

#### **Textual Amendments**

**F18** Regs. 4A, 4B inserted (15.10.2012) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 2012 \(S.I. 2012/1899\)](#), regs. 2(2), 5

- 4B.**—(1) A specified communication is—
- (a) an application under section 43B(1), (2)(d) or (3) of the Act (Groups: applications);
  - (b) a notification under regulation 5(1), (2) or (3) (registration and notification);
  - (c) an application under regulation 6(1)(d) (transfer of a going concern);
  - (d) a notification under regulation 10(1) or (4) (VAT representatives);
  - (e) an application under regulation 52(1) (annual accounting scheme: eligibility);
  - (f) a notification under regulation 54(2) (annual accounting scheme: termination);
  - (g) a notification under regulation 55(1)(d) (annual accounting scheme: termination);
  - (h) a notification under regulation 55B(1)(a) (flat-rate scheme for small businesses: notification of desire to join the scheme);<sup>F19</sup> ...
  - (i) a notification under regulation 55Q(1)(e) (flat-rate scheme for small businesses: notification of decision to withdraw from the scheme);<sup>F20</sup><sup>F21</sup> ...
  - (j) a notification under paragraph (3) [<sup>F22</sup>, (3A) or (4)] of regulation 148A (notification of the arrival in the United Kingdom of motorised land vehicles and payment of VAT)]<sup>F23</sup>; and
  - (k) claim under regulation 201 (claim for refund of VAT made pursuant to section 35 of, or paragraph 18A of Schedule 9ZA to, the Act.)]

### Textual Amendments

- F18** Regs. 4A, 4B inserted (15.10.2012) by The Value Added Tax (Amendment) (No. 2) Regulations 2012 (S.I. 2012/1899), regs. 2(2), **5**
- F19** Word in reg. 4B(1)(h) omitted (15.4.2013) by virtue of The Value Added Tax (Amendment) Regulations 2013 (S.I. 2013/701), regs. 2, **4(a)**
- F20** Word in reg. 4B(1) omitted (5.12.2023) by virtue of The Value Added Tax (Refunds to “Do-It-Yourself” Builders) (Amendment of Method and Time for Making Claims) Regulations 2023 (S.I. 2023/1201), regs. 1(1), **2(2)(a)** (with reg. 1(2))
- F21** Reg. 4B(1)(j) and word inserted (15.4.2013) by The Value Added Tax (Amendment) Regulations 2013 (S.I. 2013/701), regs. 2, **4(b)**
- F22** Words in reg. 4B(1)(j) inserted (1.4.2014) by The Value Added Tax (Amendment) Regulations 2014 (S.I. 2014/548), regs. 1, **3**
- F23** Reg. 4B(1)(k) and word inserted (5.12.2023) by The Value Added Tax (Refunds to “Do-It-Yourself” Builders) (Amendment of Method and Time for Making Claims) Regulations 2023 (S.I. 2023/1201), regs. 1(1), **2(2)(b)** (with reg. 1(2))

**Changes to legislation:**

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