

## STATUTORY INSTRUMENTS

# 1995 No. 2518

## The Value Added Tax Regulations 1995

### PART II

#### REGISTRATION AND PROVISIONS FOR SPECIAL CASES

#### Notification of intended [<sup>F1</sup>paragraph 6(3) of Schedule 9ZA] supplies by persons belonging in other member States

##### 12. —

(1) A person belonging in another member State who has made or who intends to make a supply to which he wishes [<sup>F2</sup>paragraph 6(3) of Schedule 9ZA to] the Act to apply shall notify the Commissioners and the registered person in writing of his intention to do so.

(2) A notification under this regulation shall contain the following particulars—

- (a) the name and address of the person belonging in another member State,
- (b) the number including the alphabetical code by which the person belonging in another member State is identified for VAT purposes in the member State in which he belongs,
- (c) the date upon which the installation or assembly of the goods was commenced or is intended to commence, and
- (d) the name, address and registration number of the registered person to whom the goods have been supplied or are to be supplied.

(3) A notification under this regulation shall be made no later than the provision, in accordance with regulation 19, of the first invoice in relation to the supply to which it relates, and sent to—

- (a) the office designated by the Commissioners for the receipt of such notifications, and
- (b) the registered person to whom the goods are to be supplied.

(4) Notifications under this regulation shall be made separately in relation to each registered person to whom it is intended to make supplies to which the person belonging in another member State wishes [<sup>F3</sup>paragraph 6(3) of Schedule 9ZA to] the Act to apply.

(5) Where a person belonging in another member State has complied with the requirements of this regulation in relation to the first supply to a registered person to which [<sup>F4</sup>paragraph 6(3) of Schedule 9ZA to] the Act applies, those requirements shall be deemed to have been satisfied in relation to all subsequent supplies to that registered person while the person making the supply continues to belong in another member State.

#### Textual Amendments

- F1** Words in [reg. 12](#) heading substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 18\(a\)](#)
- F2** Words in [reg. 12\(1\)](#) substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 18\(b\)](#)

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**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 12. (See end of Document for details)

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- F3** Words in reg. 12(4) substituted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **18(b)**
- F4** Words in reg. 12(5) substituted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, **18(b)**
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**Commencement Information**

- I1** Reg. 12 in force at 20.10.1995, see **reg. 1**

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 12.