

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART V

ACCOUNTING, PAYMENT AND RECORDS

[^{F1}Exemption from the electronic recording requirements

32B.—(1) The requirements imposed by regulation 32A do not apply to a person—

- (a) who the Commissioners are satisfied is a practising member of a religious society or order whose beliefs are incompatible with the use of electronic communications, or
- (b) for whom an insolvency procedure as described in any of paragraphs (a) to (f) of section 81(4B) of the Act is applied, or
- (c) for whom the Commissioners are satisfied that it is not reasonably practicable to make a return using a compatible software return system for reasons of disability, age, remoteness of location or any other reason.

^{F2}(2)

^{F2}(3)

^{F2}(4)

^{F2}(5)

(6) The [^{F3}exemption under paragraph (1)(b) does] not apply if a person has elected not to be exempt in accordance with regulation 32C.]

Textual Amendments

- F1** Regs. 32A-32C inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Value Added Tax \(Amendment\) Regulations 2018 \(S.I. 2018/261\)](#), regs. 1, 7
- F2** Reg. 32B(2)-(5) omitted (1.4.2022) by virtue of [The Value Added Tax \(Amendment\) Regulations 2021 \(S.I. 2021/986\)](#), regs. 1(1), **2(a)** (with reg. 1(2))
- F3** Words in reg. 32B(6) substituted (1.4.2022) by [The Value Added Tax \(Amendment\) Regulations 2021 \(S.I. 2021/986\)](#), regs. 1(1), **2(b)** (with reg. 1(2))

Modifications etc. (not altering text)

- C1** Pt. 5 applied (31.12.2020) by [The Value Added Tax \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1546\)](#), regs. 1, **34** (with reg. 33); S.I. 2020/1641, reg. 2, Sch.
- C2** Pt. 5 applied (31.12.2020) by [The Value Added Tax \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1546\)](#), regs. 1, **16** (with reg. 15); S.I. 2020/1641, reg. 2, Sch.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 32B.