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STATUTORY INSTRUMENTS

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**2007 No. 1599**

**The Value Added Tax (Amendment) (No.4) Regulations 2007**

3. In Part 4A (Reverse Charge Sales Statements), after regulation 23C, insert –

**“Notification of cessation and recommencement of relevant supplies**

**23D.** Where a person—

- (a) ceases making relevant supplies without intending subsequently to make such supplies, or
- (b) has fallen within paragraph (a) above but nonetheless starts to make relevant supplies again,

he shall, within 30 days of so ceasing or, as the case may be, of so recommencing, notify the Commissioners of that fact in such form and manner as may be determined in a notice published by them (or otherwise).”.