

2013 No. 701

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2013

Made - - - - 25th March 2013

Laid before the House of Commons 25th March 2013

Coming into force - - 15th April 2013

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sub-paragraphs (4) to (5B), (5D) and (11) of paragraph 2 of Schedule 11 to the Value Added Tax Act 1994(a), sections 132 and 133 of the Finance Act 1999(b) and section 204 of the Finance Act 2003(c).

Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Amendment) Regulations 2013.
2. These Regulations come into force on 15th April 2013.

Amendment of the Value Added Tax Regulations 1995

3. The Value Added Tax Regulations 1995(d) are amended as follows.
4. In regulation 4B (electronic communication: specified communications)—
 - (a) at the end of paragraph (h) omit “and” ; and
 - (b) after paragraph (i) insert “and (j) a notification under paragraph (3) of regulation 148A (notification of the arrival in the United Kingdom of motorised land vehicles and payment of VAT).”.
5. For the heading to Part 17 substitute “MEANS OF TRANSPORT”.
- 6.—(1) In the heading to regulation 148 (notification of acquisition of new means of transport by non-taxable persons and payment of VAT), for “means of transport” substitute “ships or new aircraft”.
 - (2) In regulation 148—
 - (a) wherever it appears, for “means of transport” substitute “ship or new aircraft”;

-
- (a) 1994 c. 23; section 96(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners under the Act; sub-paragraphs (5A) to (5D) of paragraph 2 of Schedule 11 were inserted by section 202 of the Finance Act 2012 (c. 14). The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11); section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
 - (b) 1999 c. 16; section 132 was amended by paragraph 156 of Schedule 17 to the Communications Act 2003 (c. 21).
 - (c) 2003 c. 14; section 204 was amended by sections 94 and 95 of the Finance Act 2007 (c. 11) and S.I. 2011/1043.
 - (d) S.I. 1995/2518; relevant amendments were made by S.I. 2012/1899 which inserted regulations 4A and 4B.

- (b) in paragraph (1) for “7” substitute “14”; and
- (c) in paragraph (2)(d) omit “registration mark allocated to it by any competent authority in another member State prior to its arrival in the United Kingdom and any chassis,”.

(3) The amendments made by this regulation and regulation 7 do not have effect in relation to the arrival in the United Kingdom on or before 14th April 2013 of a new means of transport that is a motorised land vehicle(a).

7. After regulation 148, insert—

“Notification of the arrival in the United Kingdom of motorised land vehicles and payment of VAT

148A.—(1) This regulation applies to a means of transport that is a motorised land vehicle (see section 95 of, and paragraph 2(5D) of Schedule 11 to, the Act)(b) (a “land vehicle”).

(2) In this regulation an “excepted relevant person” means a relevant person (see paragraph 2(5D) of Schedule 11 to the Act) who is—

- (a) bringing a land vehicle into the United Kingdom which that person has the approval of the Secretary of State to register and license in the United Kingdom in accordance with Parts 1 and 2 of the Vehicle Excise and Registration Act 1994(c) using a secure registration and licensing system (whether automated or paper based);
- (b) importing a land vehicle into the United Kingdom and who is not a taxable person acting as such in relation to the arrival of the land vehicle in the United Kingdom;
- (c) bringing a land vehicle into the United Kingdom which—
 - (i) is not required to be registered for road use in the United Kingdom, and
 - (ii) is to remain in the United Kingdom for a period (continuous or otherwise) of not more than 6 months in any 12 months; or
- (d) bringing a land vehicle into the United Kingdom which has remained registered for road use in the United Kingdom during the period when it has been outside the United Kingdom.

(3) A relevant person other than an excepted relevant person must notify the Commissioners of the arrival in the United Kingdom of a land vehicle within 14 days of the date of the arrival.

(4) Where a person falling within paragraph (2)(c) makes a decision to register the land vehicle in question for road use in the United Kingdom, that person must notify the Commissioners of the arrival in the United Kingdom of that land vehicle within 14 days of the date of that decision.

(5) In this regulation “registered for road use in the United Kingdom” means registered for such use in accordance with the Vehicle Excise and Registration Act 1994 and “register for road use in the United Kingdom” is to be construed accordingly.

(6) A person required to notify under paragraph (3) or (4) may authorise a third party to notify on that person’s behalf.

(7) The notification shall be made in the English language.

(8) A notification under paragraph (3) or (4) must—

- (a) contain the particulars listed in paragraph (9);

(a) Regulation 148 provides for notification of an acquisition of a new means of transport (including a motorised land vehicle) and payment of any acquisition tax due within specified time periods; these provisions will need to remain in force after these Regulations come into force in relation to earlier arrivals of new motorised land vehicles that are acquisitions.

(b) Section 95 was amended by S.I.1994/3128.

(c) 1994 c. 22.

- (b) include a declaration by the person required to notify the arrival in the United Kingdom of a land vehicle or a person authorised on that person's behalf that all the information entered in it is true and complete; and
- (c) when made in paper form, be made at or sent to any office designated by the Commissioners for the receipt of such notifications.

(9) The particulars referred to in paragraph (8)(a) are—

- (a) the name and current address of the person bringing the land vehicle into the United Kingdom;
- (b) the date when the land vehicle arrived in the United Kingdom;
- (c) in a case falling within paragraph (4), the date of the decision;
- (d) a full description of the land vehicle which shall include any vehicle registration mark allocated to it by any competent authority in another member State prior to its arrival and any chassis identification number;
- (e) where applicable, the registration number of the person bringing the land vehicle into the United Kingdom;
- (f) the date of the notification;
- (g) in the case of an acquisition arising from a deemed supply under paragraph 6 of Schedule 4 to the Act—
 - (i) the value of the transaction determined in accordance with paragraph 3 of Schedule 7 to the Act, and
 - (ii) details of any relief claimed or to be claimed in relation to the acquisition under Item 2(f) of Group 12 of Schedule 8 to the Act (zero rating: drugs, medicines, aids for the handicapped etc)(a);
- (h) in the case of any other acquisition—
 - (i) the consideration for the transaction in pursuance of which the land vehicle was acquired,
 - (ii) the name and address of the supplier in the member State from which the land vehicle was acquired, and
 - (iii) details of any relief claimed or to be claimed in relation to the acquisition under Item 2(f) of Group 12 of Schedule 8 to the Act;
- (i) in the case of an import—
 - (i) the price actually paid or payable for the land vehicle including any deposit, commission and fees,
 - (ii) the entry number of the Customs declaration as defined in paragraph 17 of Article 4 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code(b), and
 - (iii) the relevant commodity code entered on the Customs declaration; and
- (j) any other particulars specified in a notice published by the Commissioners (which includes such a notice as revised or replaced from time to time).

(10) Any person required under paragraph (3) or (4) to notify the Commissioners of an arrival which is an acquisition must pay any VAT due on the acquisition at the time and in the manner prescribed in paragraphs (12) to (16) as appropriate.

(11) In the case of an import of a land vehicle, any requirements to notify the importation and pay any tax, duty of customs or duty of excise due as may be prescribed in any of the enactments referred to in section 16(1)(a) and (b) of the Act shall apply in addition to any requirements imposed by or under this regulation.

(a) Item 2(f) was amended by S.I. 2001/754.

(b) OJ No L 302, 19.10.92, p1.

(12) Where—

- (a) the arrival is a taxable acquisition which takes place in the United Kingdom, and
- (b) the person acquiring the land vehicle is not a taxable person acting as such in relation to the acquisition of the land vehicle,

payment shall be made at the time of notification.

(13) Where—

- (a) the arrival is a taxable acquisition which takes place in the United Kingdom, and
- (b) the person acquiring the land vehicle is a taxable person acting as such in relation to the acquisition of the land vehicle,

payment shall be made in accordance with paragraph (15).

(14) Where the arrival is an acquisition arising from a deemed supply under paragraph 6 of Schedule 4 to the Act, payment shall be made in accordance with paragraph (15).

(15) Where this paragraph applies, payment shall be made in accordance with regulation 40 having been accounted for in the appropriate return required by regulation 25.

(16) In any case where—

- (a) VAT due is required to be paid at the time of notification under paragraph (12), and
- (b) notification is made under regulation 4A,

the relevant payment shall be made solely by means of electronic communications that are acceptable to the Commissioners for this purpose.”.

Jim Harra
Simon Bowles

25th March 2013

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Value Added Tax Regulations 1995 (S.I. 1995/2518).

Regulation 4 inserts a reference to a notification under new regulation 148A(3) to the list of specified communications in regulation 4B (specified communications are communications that can be made using an electronic communication system as specified in regulation 4A).

Regulation 5 inserts a new heading to Part 17 of the Value Added Tax Regulations 1995.

Regulation 6 amends regulation 148 to limit it to the notification of acquisition of new means of transport that are ships or aircraft and make the necessary consequential amendments. It also extends the time for notification from 7 to 14 days after the later of the date of the acquisition or the arrival of the goods in the United Kingdom. As regulation 148 makes provision as to time limits for notification and payment of acquisition VAT due subsequent to an acquisition, regulation 6(3) makes it clear that the amendments to regulation 148, and the new regulation 148A, will not apply to arrivals in the United Kingdom of any new means of transport that are motorised land vehicles on or before 14th April 2013.

Regulation 7 inserts new regulation 148A to provide for a new notification system for arrivals in the United Kingdom of means of transport that are motorised land vehicles and to make provision as to how and when any acquisition VAT due on such an arrival is to be paid to the Commissioners.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

© Crown copyright 2013

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.

STATUTORY INSTRUMENTS

2013 No. 701

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2013

£4.00

E6168 03/2013 136168T 19585

ISBN 978-0-11-153763-3



9 780111 537633