

STATUTORY INSTRUMENTS

2018 No. 1228

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

**The Value Added Tax (Disclosure of Information Relating
to VAT Registration) (EU Exit) Regulations 2018**

*Made - - - - 26th November 2018
Laid before the House of
Commons - - - - 27th November 2018
Coming into force in accordance with regulation 1*

The Treasury make these Regulations in exercise of the powers conferred by sections 51(1)(a) and 52(2) of the Taxation (Cross-border Trade) Act 2018 (“the TCTA”) ^{M1}.

In accordance with section 51(1)(a) of the TCTA, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, to make the following provision in relation to value added tax.

In accordance with section 52(2) of the TCTA, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, for the following Regulations to come into force on such day or days as the Treasury may by regulations under that section appoint.

Marginal Citations

M1 [2018 c. 22.](#)

Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Disclosure of Information Relating to VAT Registration) (EU Exit) Regulations 2018 and come into force on such day or days as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

Commencement Information

11 [Reg. 1](#) in force at 1.12.2020 by [S.I. 2020/1333](#), [reg. 2](#)

Interpretation

2. In these Regulations—

“HMRC Commissioners” means the Commissioners for Her Majesty's Revenue and Customs; and

“registration number” has the same meaning as in regulation 2(1) (interpretation—general) of the Value Added Tax Regulations 1995 ^{M2}.

Commencement Information

I2 [Reg. 2](#) in force at 1.12.2020 by [S.I. 2020/1333](#), [reg. 2](#)

Marginal Citations

M2 [S.I. 1995/2518](#), to which there are amendments not relevant to these Regulations.

Disclosure of information relating to VAT registration

3. HMRC Commissioners may disclose the information in regulation 4 to a person in response to an enquiry made to them by that person which specifies a number.

Commencement Information

I3 [Reg. 3](#) in force at 1.12.2020 by [S.I. 2020/1333](#), [reg. 2](#)

4. The information is—

(a) whether or not the specified number is a registration number which is allocated to a person registered in the register kept by HMRC Commissioners pursuant to section 3(3) of the Value Added Tax Act 1994 ^{M3}; and

(b) the name and address of the person to whom the registration number is allocated.

Commencement Information

I4 [Reg. 4](#) in force at 1.12.2020 by [S.I. 2020/1333](#), [reg. 2](#)

Marginal Citations

M3 [1994 c. 23](#).

Rebecca Harris
Paul Maynard
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in exercise of the powers in section 51(1)(a) and 52(2) of the Taxation (Cross-border Trade) Act 2018 (c. 22) in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union. They are to come into force on such day or days as the Treasury by regulations appoint.

The Regulations allow the Commissioners for Her Majesty's Revenue and Customs to disclose specified information to a person who makes an enquiry about a number. The Commissioners may, in response to such an enquiry, inform the enquirer whether or not the number is a VAT registration number allocated to a person registered in the United Kingdom's VAT register and, if it is, disclose that person's name and address.

This instrument is one of a group of instruments covered by a single overarching HMRC impact assessment which will be published on 4th December 2018 and will be available on the website at <https://www.gov.uk/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Disclosure of Information Relating to VAT Registration) (EU Exit) Regulations 2018.