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STATUTORY INSTRUMENTS

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**2018 No. 261**

**The Value Added Tax (Amendment) Regulations 2018**

**Amendment of the Value Added Tax Regulations 1995**

3. In regulation 24 before “increase in consideration” insert—

“ “API platform” means the application programming interface that enables electronic communication with HMRC, as specified by the Commissioners in a specific or general direction;

“functional compatible software” means a software program or set of compatible software programs the functions of which include—

- (a) recording and preserving electronic records in an electronic form;
- (b) providing information to HMRC from the electronic records and returns in an electronic form and by using the API platform; and
- (c) receiving information from HMRC using the API platform in relation to a person’s compliance with obligations under these Regulations which are required to be met by use of the software;”.