
STATUTORY INSTRUMENTS

2019 No. 1509

The Value Added Tax (Amendment) (No. 2) Regulations 2019

Amendment of the Value Added Tax Regulations 1995

4. After regulation 134 insert—

“**134A.** The zero-rating provided for by regulation 134 shall be revoked where, in relation to a supply,—

- (a) the taxable person who makes the supply fails to comply with the obligation to submit a statement under regulation 22(1); or
- (b) the statement submitted by that taxable person does not set out the correct information as required by or under regulation 22, unless the taxable person can satisfy the Commissioners that there was a reasonable excuse for the failure to comply or the failure to provide the correct information, as appropriate.”.