
STATUTORY INSTRUMENTS

2022 No. 548

VALUE ADDED TAX

The Value Added Tax (Reverse Charge Sales Statements) (Revocation, Saving and Transitional Provision) Regulations 2022

<i>Made</i>	- - - -	<i>17th May 2022</i>
<i>Laid before the House of Commons</i>	- - - -	<i>18th May 2022</i>
<i>Coming into force</i>	- -	<i>1st July 2022</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 58 of, and paragraph 2(1), (3A), (3B) and (11A) of Schedule 11 to, the Value Added Tax Act 1994(1).

(1) 1994 c. 23 ("VATA"). Section 58 was amended by paragraphs 1 and 56 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22). Paragraph 2 of Schedule 11 was relevantly amended by sections 24(1)(b)(ii) and 141 of and Part 2 of Schedule 40 to the Finance Act 2002 (c. 23), section 19(7) of the Finance Act 2006 (c. 25) (which inserted sub-paragraphs (3A) and (3B) into paragraph 2), S.I. 2007/1421, section 50(2) of the Finance Act 2010 (c. 13), paragraphs 1 and 12 of Schedule 29 to the Finance Act 2012 (c. 14) and section 62(1) and (2) of the Finance (No. 2) Act 2017 (c. 32). Section 96(1) of VATA defines "the Commissioners" as meaning the Commissioners of Customs and Excise and "regulations" as meaning regulations made by the Commissioners under VATA. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11), section 50(1) of which 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.