

---

STATUTORY INSTRUMENTS

---

**2022 No. 548**

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

**Saving and transitional provision**

4.—(1) In this regulation “relevant supply” and “statement” have the meanings given in regulation 23A of the VAT Regulations.

(2) Regulation 3 is of no effect in relation to a relevant supply made before 1st July 2022, but where a person is required to submit a statement to the Commissioners in accordance with regulation 23C of the VAT Regulations—

- (a) and the date by which that person is required to submit that statement but for this subparagraph falls on or after 17th October 2022, that person is required to submit the statement before 17th October 2022;
- (b) the particulars required to be contained in that statement in accordance with regulation 23C(1)(b) and (c) are limited to particulars concerning relevant supplies made before 1st July 2022.