

2014 No. 0000

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 2) Regulations 2014.

Made - - - -

Laid before the House of Commons

Coming into force - -

1st July 2014

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the power conferred by paragraph 2(3A), (3B) and (4) of Schedule 11 to the Value Added Tax Act 1994(a):

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) (No. 2) Regulations 2014.

(2) These Regulations come into force on 1st July 2014 and have effect in relation to supplies made on or after that date.

Amendment of the Value Added Tax Regulations 1995

2. In regulation 23A of the Value Added Tax Regulations 1995(b) (reverse charge sales statements: interpretation of Part 4A) in the definition of “relevant supply” insert at the end “other than a supply of gas or electricity”.

Date

Two of the Commissioners for Her Majesty's Revenue and Customs

Name

Name

(a) 1994 c. 23. Section 96(1) of the Act defines “the Commissioners” to mean “the Commissioners of Customs and Excise” and “regulations” as meaning regulations made by the Commissioners under the Act. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act 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. Paragraph 2(3A) and (3B) of Schedule 11 were inserted by section 19(7) of the Finance Act 2006 (c. 25). Paragraph 2(3B) was substituted by S.I. 2007/1421. Paragraph 2(3A) and (3B) were amended by section 204 of, and paragraphs 1 and 12 of Schedule 29 to, the Finance Act 2012 (c. 14).

(b) S.I. 1995/2518 to which relevant amendments were made by S.I. 2007/1418 and S.I. 2007/1599.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which have effect in relation to supplies made on or after 1st July 2014, amend Part 4A (reverse charge sales statements) of the Value Added Tax Regulations 1995 (“the Principal Regulations”).

Regulations 23B, 23C and 23D of the Principal Regulations impose certain reporting obligations on those who make supplies of goods to which a reverse charge applies.

The Value Added Tax (Section 55A) (Specified Goods and Excepted Supplies) Order 2014 (S.I. 2014/**) (“the Order”), which is laid with these Regulations and comes into force on the same day, imposes a reverse charge for VAT purposes in relation to certain supplies of gas and electricity.

Regulation 2 amends the definition of “relevant supply” in regulation 23A of the Principal Regulations so that the reporting obligations will not apply to supplies of gas and electricity to which the Order applies.

A Tax Information and Impact Note covering this instrument was published at Budget 2014 and is available on the HMRC website at HM Revenue & Customs: Tax Information and Impact Notes (TIINs). It remains an accurate summary of the impacts that apply to this instrument.

This publication was withdrawn on 9 October 2017.