STATUTORY INSTRUMENTS

2007 No. 1599

VALUE ADDED TAX

The Value Added Tax (Amendment) (No.4) Regulations 2007

Made - - - -	*4th June 2007*
Laid before the House of Commons	*5th June 2007*
Coming into force - -	*1st July 2007*

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(3B) of Schedule 11 to, the Value Added Tax Act 1994(**a**):

1. These Regulations may be cited as the Value Added Tax (Amendment) (No.4) Regulations 2007 and come into force on 1st July 2007.

2. The Value Added Tax Regulations 1995(**b**) are amended as follows.

3. In Part 4A (Reverse Charge Sales Statements), after regulation 23C, insert –

"Notification of cessation and recommencement of relevant supplies

23D. Where a person—

(a) ceases making relevant supplies without intending subsequently to make such supplies, or

(b) has fallen within paragraph (a) above but nonetheless starts to make relevant supplies again,

he shall, within 30 days of so ceasing or, as the case may be, of so recommencing, notify the Commissioners of that fact in such form and manner as may be determined in a notice published by them (or otherwise).".

Mike Hanson
Steve Lamey

4th June 2007 — Two of the Commissioners for Her Majesty's Revenue and Customs

(**a**) 1994 c.23; section 96(1) defines "the Commissioners" as meaning 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 Her Majesty's 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(3B) of Schedule 11 was substituted by article 2 of the Value Added Tax (Administration, Collection and Enforcement) Order 2007 (S.I. 2007/1421).

(**b**) S.I. 1995/2518; relevant amending instruments are 2002/1142, 2002/3027, 2003/532, 2003/1069, 2003/3220, 2007/1418.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st July 2007, amend the Value Added Tax Regulations 1995 (S.I.1995/2518) ("the principal Regulations").

They amend Part 4A of the principal Regulations (Reverse Charge Sales Statements) by inserting a new regulation 23D. This provides that a person must notify the Commissioners within 30 days if he ceases to make supplies to which section 55A(6) of the Value Added Tax Act 1994 applies (customers to account for tax on supplies of goods of a kind used in missing trader intra-community fraud) or, having so ceased, recommences making such supplies.

A full regulatory impact assessment of the effect that section 55A and this instrument will have on the costs of business and the voluntary sector is available at www.hmrc.gsi.gov.uk.and is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website.

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