

Statutory Document No. 2019/0160



Value Added Tax Act 1996

VALUE ADDED TAX (DISCLOSURE OF INFORMATION RELATING TO VAT REGISTRATION) ORDER 2019

Approved by Tynwald:

Coming into operation in accordance with article 2

The Treasury makes the following Order under section 96 of the Value Added Tax Act 1996.

1 Title

This Order is the Value Added Tax (Disclosure of Information Relating to VAT Registration) Order 2019.

2 Commencement

If approved by Tynwald, this Order comes into operation on exit day¹.

3 Interpretation

In this Order —

“**exit day**” has the same meaning as in the European Union and Trade Act 2019;

“**HMRC**” means Her Majesty’s Revenue and Customs; and

“**registration number**” has the same meaning as in regulation 2 (interpretation – general) of the Value Added Tax Regulations 1996².

4 Disclosure of information relating to VAT registration

The Treasury or HMRC may disclose the information in article 5 to a person in response to an enquiry made to the Treasury or HMRC by that person who specifies a number.

¹ Tynwald procedure – affirmative under section 95(3) of the Value Added Tax Act 1996.

² SD 194/96, to which there are amendments but not relevant to this Order.

- 5 The information is —
- (a) whether or not the specified number is a registration number which is allocated to a person registered in the register kept by the Treasury pursuant to section 3(3) of the Value Added Tax Act 1996; and
 - (b) the name and address of the person to whom the registration number is allocated.

MADE 28/03/2019

A L CANNAN
Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is made under section 96 of the Value Added Tax Act 1996.

This Order allows the Treasury or HMRC to disclose specified information to a person who makes an enquiry about a VAT number. The Treasury or HMRC may, in response to such an enquiry, inform the enquirer whether or not the number is a VAT registration number allocated to a person registered in the Island's VAT register and, if it is, disclose that person's name and address.

The Order replaces the requirement imposed on the Treasury by EU Regulation 904/2010, which ceases to apply on exit day. Businesses will be able to check whether an Island or United Kingdom VAT number is valid via an online service provided by HMRC.