



VALUE ADDED TAX
VALUE ADDED TAX (EC SALES STATEMENTS)
REGULATIONS 1993

Laid before Tynwald 16th March, 1993

Coming into operation 1st January 1993

In exercise of the powers conferred on the Treasury by section 30(2B) of the Value Added Tax and Other Taxes Act 1973(a) and of all other powers enabling it in that behalf, the following Regulations are hereby made:-

Citation, commencement and interpretation

1. (1) These Regulations may be cited as the Value Added Tax (EC Sales Statements) Regulations 1993 and shall be deemed to have come into operation on 1st January 1993.

(2) In these Regulations -

"the Act" means the Value Added Tax and Other Taxes Act 1973;

"alphabetical code" means the alphabetical prefix as set out below which shall be used to identify the member State -

Belgium - BE

Denmark - DK

France - FR

Germany - DE

(a) c.1

Price £1.00p.

Greece - EL

Ireland - IE

Italy - IT

Luxembourg - LU

Netherlands - NL

Portugal - PT

Spain - ES

United Kingdom - GB

"contract work" means contract work as is referred to in Article 5.5(a) of Council Directive No. 77/388/EEC;

"form" means the relevant form contained in the Schedule to these Regulations or a form which the Treasury is satisfied is a form to the like effect;

"processing work" means any processing operation, including the supply of any goods or services, carried out on any goods dispatched or transported from one member State to another member State for the performance of contract work;

"registered in another member State" means registered in accordance with measures adopted by the competent authority in another member State for the purposes of the common system of value added tax and "registered" shall be construed accordingly;

"relevant figure" means the total sum of the amount mentioned in paragraph 1(1)(a) of Schedule 1 to the Act and £25,500;

"statement" means the statement which a taxable person is required to submit in accordance with these Regulations;

"total value" means the consideration for the supply including the costs of any freight transport services and services ancillary to the transport of goods charged by the supplier of the goods to the customer.

(3) References to "member State" in -

(a) paragraph (2), and

(b) regulation 2(4),

shall be construed as including references to the United Kingdom and the Isle of Man as if the United Kingdom and the Isle of Man comprised a single member State.

Submission of statements

2. (1) Subject to paragraph (5) and save as the Treasury may otherwise allow or direct, every taxable person who in any period of a quarter has made a supply of or has dispatched or has transported or has transferred goods to a person who is or was registered in a member State shall in relation to that period submit to the Treasury no later than forty two days after the end of that period a statement in the form numbered 1 in the Schedule containing full information as specified in paragraph (3) or (4), as the case may be, and a declaration signed by him that the statement is true and complete;

Provided that -

(a) the Treasury may allow a taxable person to submit those statements in respect of periods of one month;

(b) where a taxable person satisfies the Treasury -

(i) at the end of any month that the value of his taxable supplies in the period of one year then ending is less than the relevant figure, or

(ii) at any time that there are reasonable grounds for believing that the value of his taxable supplies in the period of one year beginning at that or any later time will not exceed the relevant figure, and

(iii) at the end of any month that the value of his supplies to persons registered in other member States in the period of one year then ending is less than £11,000, or

(iv) at any time that there are reasonable grounds for believing that the value of his supplies to persons registered in other member States in the period of one year beginning at that or any later time will not exceed £11,000,

the Treasury may allow that person to submit a statement which relates to the period of the year as is mentioned in sub-paragraphs (i) to (iv) and which contains full information as specified in paragraph (3)(a), (b), (c) and (d) and a declaration signed by

him that the statement is true and complete;

(c) where the Treasury has allowed a taxable person under regulation 58 of the Value Added Tax (General) Regulations 1985(a) to make returns in respect of periods longer than three months and that person satisfies the Treasury -

(i) at the end of any month that the value of his taxable supplies in the period of one year then ending is less than £145,000, or

(ii) at any time that there are reasonable grounds for believing that the value of his taxable supplies in the period of one year beginning at that or any later time will not exceed £145,000, and

(iii) at the end of any month that the value of his supplies to persons registered in other member States in the period of one year then ending is less than £11,000, or

(iv) at any time that there are reasonable grounds for believing that the value of his supplies to persons registered in other member States in the period of one year beginning at that or any later time will not exceed £11,000,

the Treasury may allow that person to submit statements in respect of periods identical to those that have been allowed for the making of his returns

(a) G.C. 318/85.

and each statement shall contain full information as specified in paragraph (4)(a), (b) and (c) and a declaration signed by him that the statement is true and complete; and

(d) where the Treasury considers it necessary in the circumstances of any particular case, it may allow or direct a taxable person to submit statements to a specified address.

(2) Where the Treasury allows a statement to be submitted as is mentioned in the proviso in paragraph (1), that statement shall be submitted _

(a) in the case of sub-paragraph (a), no later than forty two days after the end of the quarter in which the month in sub-paragraph (a) occurs;

(b) in the case of sub-paragraph (b), no later than forty two days after the end of the period of the year to which it relates; and

(c) in the case of sub-paragraph (c), no later than forty two days after the end of the period in respect of which the Treasury has allowed a return to be furnished.

(3) Save as the Treasury may otherwise allow or direct, the taxable person shall in the statement as is mentioned in paragraph (1) specify -

(a) his name, address, and registration number which number shall include the prefix GB;

(b) the date of the submission of the statement;

- (c) the date of the last day of the period to which the statement refers;
- (d) the registration number of each person acquiring or deemed to have acquired goods in the period and which registration number shall include the alphabetical code of the member State in which each such person is registered; and
- (e) the total value of the goods supplied in the period to each person mentioned in sub-paragraph (d), which value shall include any amount such as is mentioned in paragraph (4)(c).

(4) Where goods are dispatched or transported from one member State to another member State for the performance of contract work and the goods are to be returned, the taxable person shall specify in the statement as is mentioned in paragraph (1) the following -

- (a) the information mentioned in paragraph (3)(a), (b), (c) and (d);
- (b) the figure 1 in the box marked "indicator" on form numbered 1 in the Schedule in each case where goods have been dispatched, transported or returned;
- (c) the total value of any processing work carried out upon the goods by the taxable person.

(5) Every taxable person who in any period of a quarter has made a supply of a new means of transport to a person for the purpose of acquisition by him in a member State shall in relation to that period submit to the Treasury no later than forty two days after the end of that period a statement containing the

particulars (including the declaration made by him) set out in the form numbered 2 in the Schedule.

Provided that where the Treasury considers it necessary in the circumstances of any particular case, it may allow or direct a taxable person to submit a statement as is mentioned in this paragraph to a specified address.

Final statements

3. Any taxable person who ceases to be registered under Schedule 1 to the Act shall, unless another person has been registered with the registration number of and in substitution for him under regulation 4(7) of the Value Added Tax (General) Regulations 1985, submit to the Treasury a final statement in either form numbered 1 or 2 in the Schedule or both, as the case may be, and, unless the Treasury in any case otherwise allows or directs, any such statement shall contain full information as is specified in paragraphs (3) or (4), or both, of regulation 2, or as is required to be set out in form 2, as the case may be, and a declaration signed by him that the statement is true and complete and shall be submitted no later than forty two days after the date with effect from which his registration has been cancelled.

**Value Added Tax
EC Sales list**

For the period
To

VAT Registration Number

Branch/subsidiary
Identifier

GB

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

| | | | |
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| | | | |
|--|--|--|--|

**You could be liable to a financial penalty if
your completed listing is not received by the
due date.**

Calendar
Quarter

Due date:

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

Your VAT office telephone number is

Before you fill in this form please read the notes overleaf.

| | |
|--|--|
| For official use D O R only | |
|--|--|

| Country Code | Customer's VAT Registration Number | Total value of supplies | | Indi- cator |
|-----------------|------------------------------------|-------------------------|-----|----------------|
| | | £ | p | |
| 1 | | | 0 0 | |
| 2 | | | 0 0 | |
| 3 | | | 0 0 | |
| 4 | | | 0 0 | |
| 5 | | | 0 0 | |
| 6 | | | 0 0 | |
| 7 | | | 0 0 | |
| 8 | | | 0 0 | |
| 9 | | | 0 0 | |
| 10 | | | 0 0 | |
| 11 | | | 0 0 | |
| 12 | | | 0 0 | |
| 13 | | | 0 0 | |
| 14 | | | 0 0 | |
| 15 | | | 0 0 | |

Number of pages completed

| | | |
|--|--|--|
| | | |
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Lines completed
(this page only)

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Declaration: You, or someone on your behalf, must sign below.

I, declare that the
(Full name of signatory in BLOCK LETTERS)
information given above and on any continuation sheets is true and complete.

Signature Date 19

A false declaration can result in prosecution

Could you please supply a

Contact Name: Telephone number:

New Means of Transport

Ref

for removal from the UK to another Member State of the European Community

See notes overleaf before completing - Write in BLOCK LETTERS only

For the purchaser to complete

Surname (Mr./Mrs./Miss)

Forename(s)

Full Address in the UK

.....

.....

Telephone

Permanent/Temporary (Delete as applicable)

Full address in Member State of Destination

.....

.....

.....

Telephone

Permanent/Temporary (Delete as applicable)

Are you:

a UK Resident?

a serving Member
of H M Forces?

(Tick if applicable)

Member State of destination of the New Means
of Transport in which VAT will be paid

.....

I Declare that:

- I have read notice 728 and the notes overleaf;
- I intend to remove the New Means of Transport described above from the UK to the Member State of destination within 2 months of the date of supply;
- I intend to notify the fiscal authority in that Member State and pay any tax due;
- I understand that if I fail to remove the New Means of Transport described above within 2 months of the date of supply it will become liable to forfeiture and UK taxes will become due;
- The information I have given above is correct.

Signature

Date

For the Supplier to complete

Full Name and Address

.....

.....

.....

Telephone

Vat Registration No. GB

Details of the New Means of Transport

Motorised
Land Vehicle

Ship

Aircraft

(Tick as applicable)

| | |
|--------------------------------------|--|
| Make | |
| Model | |
| Colour | |
| Registration No. | |
| Engine No. | |
| Chassis/Hull/Airframe No. | |
| Invoice No. and date | |
| Date of Supply | |
| Purchase Price | |
| VAT remitted (at time of supply) | |
| Car Tax remitted (at time of supply) | |

I Declare That:

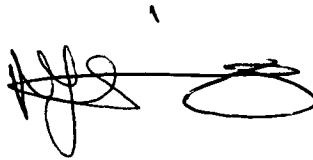
- the New Means of Transport described above complies with the definition given in notice 725 about VAT and the Single Market
- the information given above is correct

Signature

Date

Status: *Proprietor/Partner/Director/Company Secretary/Authorised Person*
(Delete as applicable)

Made this 25th day of February 1993

A handwritten signature in black ink, consisting of several loops and a horizontal line, positioned centrally below the date.

Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the submission by taxable persons to the Treasury of statements containing particulars of supplies of goods made to persons registered in member States and of supplies of new means of transport to unregistered persons for acquisition by them in member States.

Regulations 2(1) and 2(2) set out how and when the statement relating to supplies to registered persons in member States is to be submitted and the period to be covered.

Regulation 2(3) sets out the particulars to be specified in the statement mentioned in regulation 2(1).

Regulation 2(4) makes provision for further information to be specified in the statement mentioned in regulation 2(1) when goods are dispatched or transported from one member State to another for the performance of contract work and the goods are to be returned.

Regulation 2(5) sets out how and when the statement relating to the supply of new means of transport to unregistered persons for acquisition in other States is to be submitted and the period to be covered.

Regulation 3 makes provision for taxable persons whose registration has been cancelled to submit final statements.

