

L.N. 249 of 2019

**VALUE ADDED TAX ACT
(CAP. 406)**

Value Added Tax (Recapitulative Statement of Intra-Community Transactions) (Amendment) Regulations, 2019

IN EXERCISE of the powers conferred by articles 30(3) and 75 of the Value Added Tax Act, the Minister for Finance, has made the following regulations:-

Citation, scope and commencement.

S.L. 406.14.

1. (1) The title of these regulations is the Value Added Tax (Recapitulative Statement of Intra-Community Transactions) (Amendment) Regulations, 2019 and these regulations shall be read and construed as one with the Value Added Tax (Recapitulative Statement of Intra-Community Transactions) Regulations, hereinafter referred to as "the principal regulations".

(2) These regulations shall bring into force the provisions of Article 1 of Council Directive (EU) 2018/1910 of the 4th December 2018 amending Directive 2006/112/EC as regards the harmonization and simplification of certain rules in the value added tax system for the taxation of trade between Member States.

(3) These regulations shall come into force, on the 1st January 2020.

Amends regulation 3 of the principal regulations.

2. Immediately after sub-regulation (3) of regulation 3 of the principal regulations, there shall be added the following new sub-regulation (4):

"(4) Every taxable person shall also submit information about the VAT identification number of the taxable persons for whom goods, dispatched or transported under call-off stock arrangements in accordance with the conditions set out in item 17A of the Second Schedule are intended, and about any change in the submitted information."