STATUTORY INSTRUMENTS

2025 No. 578

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2025

Made - - - -	*13th May 2025*
Laid before the House of Commons - - - -	*14th May 2025*
Coming into force - -	*13th June 2025*

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 25(1) of the Value Added Tax Act 1994(**1**).

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) Regulations 2025 and come into force on 13th June 2025.

(2) These Regulations have effect in relation to a person who, on or after 14th June 2025, ceases to be liable or entitled to be registered under the Value Added Tax Act 1994.

Amendment of the Value Added Tax Regulations 1995

2. In regulation 25 (making of returns) of the Value Added Tax Regulations 1995(**2**), after paragraph (4) insert—

> "(4AA) Any period specified in paragraph (4) for the making of a final return may be extended by direction of the Commissioners whether or not that period has ended at the time the direction is made."

(**1**) 1994 c. 23 ("the Act"). Section 96(1) of the Act 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 His Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11), section 50(1) of which provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for His Majesty's Revenue and Customs. Section 25(1) of the Act was amended by paragraph 25(1) and (2) of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22).

(**2**) S.I. 1995/2518, amended by S.I. 2000/258, 2009/2978, 2012/1899, 2020/1545, 2021/715; there are other amending instruments but none is relevant.

Jonathan Athow
Justin Holliday
Two of the Commissioners for His Majesty's Revenue and Customs

13th May 2025

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 25 of the Value Added Tax Regulations 1995 to allow the Commissioners to extend the time required for a person to make their final return. They have effect in relation to a person who ceases to be liable or entitled to be registered for VAT under the Value Added Tax Act 1994 on or after 14th June 2025.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.