STATUTORY INSTRUMENTS

2016 No. 989

VALUE ADDED TAX

The Value Added Tax (Amendment) Regulations 2016

Made - - - -	*12th October 2016*
Laid before the House of Commons - - - -	*13th October 2016*
Coming into force - -	*7th November 2016*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 48(4) and (6) of the Value Added Tax Act 1994(**1**), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Amendment) Regulations 2016 and come into force on 7th November 2016.

Amendment of regulation 10 of the Value Added Tax Regulations 1995

2.—(1) Regulation 10 of the Value Added Tax Regulations 1995(**2**) is amended as follows.

(2) In paragraph (3) for "Where" substitute "Subject to paragraphs (3A) and (3B), where".

(3) After paragraph (3) insert—

"(3A) The Commissioners may refuse to register a person in accordance with paragraph (3) if they are satisfied that the person is not a fit and proper person to act in that capacity.

(3B) Where a person is registered as a VAT representative in accordance with paragraph (3) the Commissioners may cancel that person's registration if they are satisfied that the person is not, or is no longer, a fit and proper person to act in that capacity.".

(4) In paragraph (5)—

(a) at the end of sub-paragraph (e) insert "or",

(**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 Her Majesty's Revenue and Customs by section 5(1) 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 Her Majesty's Revenue and Customs. Section 48 of the Act was amended by section 123 of the Finance Act 2016 (c.24).

(**2**) S.I. 1995/2518; Regulation 10 was amended by paragraph 57 of the Schedule to S.I. 2003/2096 and regulation 8 of S.I. 2012/1899.