
Status: Point in time view as at 01/01/1997.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Supplementary. (See end of Document for details)

SCHEDULES

SCHEDULE 2

REGISTRATION IN RESPECT OF SUPPLIES FROM OTHER MEMBER STATES

Supplementary

- 9 Any notification required under this Schedule shall be made in such form and shall contain such particulars as the Commissioners may by regulations prescribe.
- 10 For the purposes of this Schedule a supply of goods is a relevant supply where—
- (a) the supply involves the removal of the goods to the United Kingdom by or under the directions of the person making the supply;
 - (b) the supply does not involve the installation or assembly of the goods at a place in the United Kingdom;
 - (c) the supply is a transaction in pursuance of which goods are acquired in the United Kingdom from another member State by a person who is not a taxable person;
 - (d) the supply is made on or after 1st January 1993 and in the course or furtherance of a business carried on by the supplier; and
 - (e) the supply is neither an exempt supply nor a supply of goods which are subject to a duty of excise or consist in a new means of transport and is not anything which is treated as a supply for the purposes of this Act by virtue only of paragraph 5(1) or 6 of Schedule 4.

Status:

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Changes to legislation:

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