

*Status: Point in time view as at 30/07/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 6. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 4

#### MATTERS TO BE TREATED AS SUPPLY OF GOODS OR SERVICES

##### Modifications etc. (not altering text)

- C1** Sch. 4 applied (with modifications) (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 113\(2\)](#), [Sch. 36 para. 34\(4\)](#) (with [Sch. 36 para. 38](#)); [S.I. 2009/404, art. 2](#)

- 6 (1) Where, in a case not falling within paragraph 5(1) above, goods forming part of the assets of any business—
- (a) are removed from any member State by or under the directions of the person carrying on the business; and
  - (b) are so removed in the course or furtherance of that business for the purpose of being taken to a place in a member State other than that from which they are removed,
- then, whether or not the removal is or is connected with a transaction for a consideration, that is a supply of goods by that person.
- (2) Sub-paragraph (1) above does not apply—
- (a) to the removal of goods from any member State in the course of their removal from one part of that member State to another part of the same member State; or
  - (b) to goods which have been removed from a place outside the member States for entry into the territory of the [<sup>F1</sup>European Union] and are removed from a member State before the time when any [<sup>F2</sup>EU] customs debt in respect of any [<sup>F2</sup>EU] customs duty on their entry into that territory would be incurred.
- [<sup>F3</sup>(3) Sub-paragraph (1) above is subject to paragraph 2 of Schedule 4B (call-off stock arrangements).]

##### Textual Amendments

- F1** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with arts. 3(2)(3), 4(2), 6(4)(5))
- F2** Word in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 6 (with arts. 3(2)(3), 4(2), 6(4)(5))
- F3** Sch. 4 para. 6(3) inserted (22.7.2020) by [Finance Act 2020 \(c. 14\), s. 80\(4\)](#)

##### Modifications etc. (not altering text)

- C1** Sch. 4 para. 6(1) excluded (1.1.2005 for specified purposes) by [The Value Added Tax \(Removal of Gas and Electricity\) Order 2004 \(S.I. 2004/3150\)](#), arts. 1, 2

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- C2** Sch. 4 para. 6(1) excluded (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Removal of Gas, Electricity, Heat and Cooling\) Order 2010 \(S.I. 2010/2925\)](#), arts. 1(2), 3 (as amended by S.I. 2020/1545, **reg. 101**)

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