



Value Added Tax Act 1994

1994 CHAPTER 23

PART III

APPLICATION OF ACT IN PARTICULAR CASES

52 Trading stamp schemes.

The Commissioners may by regulations modify sections 19 and 20 and Schedules 6 and 7 for the purpose of providing (in place of the provision for the time being contained in those sections and Schedules) for the manner of determining for the purposes of this Act the value of—

- (a) a supply of goods, or
- (b) a transaction in pursuance of which goods are acquired from another member State,

in a case where the goods are supplied or acquired under a trading stamp scheme (within the meaning of the ^{M1}Trading Stamps Act 1964 or the ^{M2}Trading Stamps Act (Northern Ireland) 1965) or under any scheme of an equivalent description which is in operation in another member State.

Marginal Citations

M1 1964 c. 71.

M2 1965 c. 6 (N.I.).

Status:

Point in time view as at 10/04/2003. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 52.