

*Status: Point in time view as at 01/12/2001.*

*Changes to legislation: Finance Act 1994, PART II is up to date with all changes known to be in force on or before 07 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 7A

#### INSURANCE PREMIUM TAX: CONTRACTS THAT ARE NOT TAXABLE]

##### Textual Amendments

**F1** Sch. 7A inserted (1.10.1994) by S.I. 1994/1698, art. 5

### PART II

#### INTERPRETATION

- 16 (1) This Part of this Schedule applies for the purposes of Part I of this Schedule.
- (2) A relevant supply of goods is any supply of goods where the supply is to be made outside the United Kingdom or where the goods are to be exported from the United Kingdom.
- (3) An overseas customer, in relation to a supply of goods or services, is a person who—
- (a) does not have any business establishment in the United Kingdom but has such an establishment elsewhere;
  - (b) has such establishments both in the United Kingdom and elsewhere, provided that the establishment at which, or for the purposes of which, the goods or services which are to be supplied to him are most directly to be used is not in the United Kingdom; or
  - (c) has no such establishment in any place and does not have his usual place of residence in the United Kingdom.
- [<sup>F1</sup>16A Paragraphs 2, 4, 5, 7, 8, 9, 10, 11 and 15 must be read with—
- (a) section 22 of the Financial Services and Markets Act 2000;
  - (b) any relevant order under that section; and
  - (c) Schedule 2 to that Act.]

##### Textual Amendments

**F1** Sch. 7A para. 16A inserted (1.12.2001) by S.I. 2001/3649, arts. 1, 346(12)

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