

Status: Point in time view as at 17/07/2012.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Other amendments of VATA 1994. (See end of Document for details)

SCHEDULES

SCHEDULE 28

NON-ESTABLISHED TAXABLE PERSONS

Other amendments of VATA 1994

- 2 VATA 1994 is amended as follows.
- 3 In section 7 (place of supply of goods), in subsection (4)(c)(ii), after “Schedule 1” insert “ or 1A ”.
- 4 In section 54 (farmers etc), in subsection (2), after “Schedule 1” insert “ or is, has become or has ceased to be liable to be registered under Schedule 1A ”.
- 5 In section 55 (customers to account for tax on supplies of gold etc), in subsection (1) —
- (a) for “Schedule 1” substitute “ Schedules 1 and 1A ”, and
 - (b) for “that Schedule” substitute “ Schedule 1 ”.
- 6 In section 55A (customers to account for tax on supplies of goods or services of a kind used in missing trader intra-community fraud), in subsection (3), for “Schedule 1” substitute “ Schedules 1 and 1A ”.
- 7 In section 69 (breaches of regulatory provisions), in subsection (1)(a), after “Schedule 1,” insert “ paragraph 7 of Schedule 1A, ”.
- 8 In section 73 (failure to make returns etc), in subsection (3)(b), after “Schedule 1,” insert “ paragraph 9 or 11 of Schedule 1A, ”.
- 9 In section 74 (interest on VAT recovered or recoverable by assessment), in subsection (1)(c), after “Schedule 1,” insert “ under paragraph 13 of Schedule 1A, ”.
- 10 In section 77 (assessments: time limits and supplementary assessments), in subsection (4C), after paragraph (a) insert—
- “(aa) paragraph 5, 6 or 13(3) of Schedule 1A,”.
- 11 (1) Paragraph 1 of Schedule 1 (registration in respect of taxable supplies) is amended as follows.
- (2) In sub-paragraph (1)—
 - (a) in paragraph (a), after “if” insert “ the person is UK-established and ”, and
 - (b) in paragraph (b), after “if” insert “ the person is UK-established and ”.
 - (3) In sub-paragraph (2), for “and the transferee is not registered under this Act at the time of the transfer” substitute “ , the transferee is UK-established at the time of the transfer and the transferee is not registered under this Act at that time ”.
 - (4) After sub-paragraph (2) insert—
 - “(2A) In determining the value of a person's supplies for the purposes of sub-paragraph (1)(a) or (2)(a), supplies are to be taken into account (subject to

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sub-paragraphs (3) to (7)) whether or not the person was UK-established when they were made.”

- (5) In sub-paragraph (4)(a), after “below,” insert “ paragraph 11 of Schedule 1A, ”.
- (6) In sub-paragraph (5), after “below,” insert “ paragraph 11 of Schedule 1A, ”.
- (7) At the end insert—
- “(10) A person is “UK-established” if the person has a business establishment, or some other fixed establishment, in the United Kingdom in relation to a business carried on by the person.”
- 12 In paragraph 3 of that Schedule, at the end of paragraph (b) insert “; or
(c) is not at that time UK-established (see paragraph 1(10)).”
- 13 Accordingly, in the heading of that Schedule, at the end insert “ : UK ESTABLISHMENT ”.
- 14 In paragraph 1 of Schedule 2 (registration in respect of supplies from other member States)—
- (a) in sub-paragraph (1)(b), after “Schedule 1” insert “ or 1A ”, and
- (b) in sub-paragraph (4), after “Schedule 1,” insert “ paragraph 11 of Schedule 1A, ”.
- 15 In paragraph 1 of Schedule 3 (registration in respect of acquisitions from other member States)—
- (a) in sub-paragraph (1)(b), after “Schedule 1” insert “ , 1A ”, and
- (b) in sub-paragraph (3), after “Schedule 1,” insert “ paragraph 11 of Schedule 1A, ”.
- 16 In paragraph 1 of Schedule 3A (registration in respect of disposals of assets for which a VAT repayment is claimed)—
- (a) in sub-paragraph (1), after “Schedule 1,” insert “ 1A, ”, and
- (b) in sub-paragraph (2), after “Schedule 1,” insert “ paragraph 11 of Schedule 1A, ”.
- 17 In paragraph 18 of Schedule 3B (supply of electronic services in member States: special accounting scheme)—
- (a) after “Schedule 1”, in the first place it occurs, insert “ or 1A ”, and
- (b) after “Schedule 1”, in the second place it occurs, insert “ or, as the case may be, 1A ”.

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