



Value Added Tax Act 1983

CHAPTER 55

VALUE ADDED TAX ACT 1983

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SCHEDULES

SCHEDULE 1 — Registration

Liability to be registered

- 1 (1) Subject to sub-paragraphs (3) to (5) below, a person...
- 1A (1) Without prejudice to paragraph 1 above, if the Commissioners...
- 1B A person who has become liable to be registered under...
- 2 (1) Subject to sub-paragraph (2) below, a registered person who...

Notification of liability and registration

- 3 (1) A person who becomes liable to be registered by...
- 4 (1) A person who becomes liable to be registered by...
- 4A (1) A person who becomes liable to be registered by...
- 4B Where a person becomes liable to be registered by virtue...

Entitlement to be registered

- 5 Where a person who is not liable to be registered...
- 5A (1) Where a person who is not liable to be...
- 6

Notification of end of liability or entitlement etc.

- 7 A person registered under paragraph 3, 4 or 5 above...
- 7A A person registered under paragraph 5A above who-
- 8

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Cancellation of registration

- 8A (1) Where a registered person satisfies the Commissioners that he...
 9 (1) Where the Commissioners are satisfied that a registered person...
 10 Where the Commissioners are satisfied that on the day on...

Exemption from registration

- 11 (1) Notwithstanding the preceding provisions of this Schedule, where
 a...

Power to vary specified sums by order

- 12 The Treasury may by order substitute for any of the...

Supplementary

- 13 The value of a supply of goods or services shall...
 14 Any notification required under this Schedule shall be made in...
 15 References in this Schedule to registration are references to
 registration...

SCHEDULE 1A — Registration in respect of Supplies from other member States

Liability to be registered

- 1 (1) A person who— (a) is not registered under this...
 2 (1) Subject to sub-paragraph (2) below, a person who has...

Notification of liability and registration

- 3 (1) A person who becomes liable to be registered under...

Request to be registered

- 4 (1) Where a person who is not liable to be...

Notification of matters affecting continuance of registration

- 5 (1) Any person registered under this Schedule who ceases to...

Cancellation of registration

- 6 (1) Subject to paragraph 7 below, where a person registered...

Conditions of cancellation

- 7 (1) The Commissioners shall not, under paragraph 6(1) above, cancel...

Power to vary specified sums by order

- 8 The Treasury may by order substitute for any of the...

Supplementary

- 9 Any notification required under this Schedule shall be made in...
 10 For the purposes of this Schedule a supply of goods...

SCHEDULE 1B — Registration in respect of Acquisitions from other member States

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Liability to be registered

- 1 (1) A person who— (a) is not registered under this...
- 2 (1) Subject to sub-paragraph (2) below, a person who has...

Notification of liability and registration

- 3 (1) A person who becomes liable to be registered under...

Entitlement to be registered etc.

- 4 (1) Where a person who is not liable to be...

Notification of matters affecting continuance of registration

- 5 (1) Any person registered under this Schedule who ceases to...

Cancellation of registration

- 6 (1) Subject to paragraph 7 below, where a person registered...

Conditions of cancellation

- 7 (1) The Commissioners shall not, under paragraph 6(1) above, cancel...

Exemption from registration

- 8 (1) Notwithstanding the preceding provisions of this Schedule, where a...

Power to vary specified sums by order

- 9 The Treasury may by order substitute for any of the...

Supplementary

- 10 Any notification required under this Schedule shall be made in...
- 11 For the purposes of this Schedule an acquisition of goods...

SCHEDULE 2 — Matters to be Treated as Supply of Goods or Services

- 1 (1) Any transfer of the whole property in goods is...
- 2 Where a person produces goods by applying to another person's...
- 3 The supply of any form of power, heat, refrigeration or...
- 4 The grant, assignment or surrender of a major interest in...
- 5 (1) Subject to sub-paragraph (2) below, where goods forming part...
- 5A (1) Where, in a case not falling within paragraph 5(1)...
- 6 Where in the case of a business carried on by...
- 7 (1) Where a person ceases to be a taxable person,...
- 8 (1) Subject to sub-paragraphs (2) and (3) below, paragraphs 5...

SCHEDULE 3 — Services Supplied Where Received

- 1 Transfers and assignments of copyright, patents, licences, trademarks and similar...
- 2 Advertising services.
- 3 Services of consultants, engineers, consultancy bureaux, lawyers, accountants and other...
- 4 Acceptance of any obligation to refrain from pursuing or exercising,...

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- 5 Banking, financial and insurance services (including reinsurance, but not including...
- 6 The supply of staff.
- 6A The letting on hire of goods other than means of...
- 7 The services rendered by one person to another in procuring...
- 8 Services— (a) of the transportation of goods which begins in...

SCHEDULE 4 — Valuation—Special Cases

- 1 (1) Where— (a) the value of a supply made by...
- 2 (1) Where— (a) goods are imported at a price in...
- 3 Where— (a) the whole or part of a business carried...
- 3A (1) Where— (a) any goods whose supply involves their removal...
- 4 (1) Where goods or services are supplied for a consideration...
- 5 (1) Where goods are imported at a price in money...
- 6 Where a right to receive goods or services for an...
- 7 Where there is a supply of goods by virtue of—...
- 8 Where there is a supply of services by virtue of—...
- 8A Where any supply of services is treated by virtue of...
- 9 (1) This paragraph applies where a supply of services consists...
- 10 (1) This paragraph applies to a supply of goods or...
- 11 (1) Where any sum relevant for determining value is expressed...
- 12 Regulations may require that in prescribed circumstances there is to...
- 13 A direction under paragraph 1, 2 or 3 above may...

SCHEDULE 4A — Valuation of Acquisitions from other member States - Special Cases

- 1 (1) Where, in the case of the acquisition of any...
- 2 (1) Where, in such cases as the Commissioners may by...
- 3 (1) Where goods are acquired from another member State in...
- 4 (1) Subject to the following provisions of this paragraph, where—...
- 5 In this Schedule— “ relevant transaction ”, in relation to...

SCHEDULE 5 — Zero-Rating

Group 1—Food

The supply of anything comprised in the general items set...

General items

Item No. 1. Food of kind used for human consumption....

Excepted items

Item No. 1. Ice cream, ice lollies, frozen yogurt, water...

Items overriding the exceptions

“Food” includes drink. “Animal” includes bird, fish, crustacean and mollusc....

Group 2—Sewerage

Services and Water

- 1 Services of— (a) reception, disposal or treatment of foul water...
- 2 The supply, for use otherwise than in connection with the...

Group 3—Books, etc.

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- Group 4—Talking — ITEM NO.
Books for the Blind
and Handicapped and
Wireless sets for the
Blind
- 1 The supply to the Royal National Institute for the Blind,...
 - 2 The supply to a charity of— (a) wireless receiving sets;...
- Group 5
Group 6
- Group 7—Fuel and — ITEM NO.
Power for Domestic or
Charity Use
- 1 Supplies for qualifying use of— (a) coal, coke or other...
- Group 8— — ITEM NO.
Construction of
Dwellings, etc.
- 1 The grant by a person constructing a building—
 - 2 The supply in the course of the construction of—
 - 3 The supply to a person of— (a) materials ; or...
- Group 8A—Protected
Buildings.
- 1 The grant by a person substantially reconstructing a protected building,...
 - 2 The supply, in the course of an approved alteration of...
- Group 9—International
Services
- 1 The supply of services relating to land situated outside the...
 - 2 The letting on hire of any means of transport for...
 - 3 The supply of— (a) cultural, artistic, sporting, scientific, educational or...
 - 4 The supply of services of valuing or of carrying out...
 - 5 The supply to a person in his business capacity (and...
 - 6 The supply to a person who belongs in a country,...
 - 7 The supply of— (a) insurance (and not of reinsurance) by...
 - 8 The supply— (a) by the Export Credits Guarantee Department or...
 - 9 The supply of services comprised in items 1 to 5 of...
 - 10 The supply of services to a person who belongs in...
 - 11 The supply of services in procuring for another person—
- Group 10—Transport
- 1 The supply, repair or maintenance of any ship which is...
 - 2 The supply, repair or maintenance of any aircraft which is...
 - 3 (a) The supply to and repair or maintenance for a...
 - 4 Transport of passengers— (a) in any vehicle, ship or aircraft...
 - 5 Transport of freight outside the United Kingdom or to or...
 - 6 Any services provided for— (a) the handling of ships or...
 - 7 Pilotage services.
 - 8 Salvage or towage services.
 - 9 Any services supplied for or in connection with the surveying...
 - 10 The making of arrangements for— (a) the supply of, or...
 - 11 The supply of services, performed outside the United Kingdom, which...
 - 12 The supply to a person in his business capacity (and...
 - 13 The supply of a designated travel service to be enjoyed...
- Notes: In items 1 and 2 the supply of a...

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Group 11—Caravans
and Houseboats

- 1 Caravans exceeding the limits of size for the time being...
- 2 Houseboats being boats or other floating decked structures designed or...
- 3 The supply of such services as are described in paragraph...

Group 12—Gold

- 1 The supply, by a Central Bank to another Central Bank...
- 2 The supply, by a member of the London Gold Market...

Group 13—Bank

Notes

- 1 The issue by a bank of a note payable to...

Group 14—Drugs,
Medicines, Aids for the
Handicapped, etc.

- 1 The supply of any goods dispensed, by a person registered...
- 2 The supply to a handicapped person for domestic or his...
- 3 The supply to a handicapped person of services of adapting...
- 4 The supply to a charity of services of adapting goods...
- 5 The supply to a handicapped person or to a charity...
- 6 The supply of goods in connection with a supply described...
- 7 The supply to a handicapped person or to a charity...
- 8 The supply to a handicapped person of a service of...
- 9 The supply to a charity of a service described in...
- 10 The supply to a handicapped person of a service of...
- 10A The supply to a charity of a service of providing,...
- 10B The supply to a charity of a service of providing,...
- 11 The supply of goods in connection with a supply described...
- 12 The letting on hire of a motor vehicle for a...
- 12A The sale of a motor vehicle which had been let...
- 13 The supply to a handicapped person of services necessarily performed...
- 14 The supply to a charity providing a permanent or temporary...
- 15 The supply of goods in connection with a supply described...
- 16 The supply to a handicapped person for domestic or his...
- 17 The supply of services necessarily performed by a control centre...

Group 15—Imports,
Exports, etc.

- 1 The supply of imported goods before the delivery of an...
- 2
- 3 The supply to or by an overseas authority, overseas body...
- 4 The supply to an overseas authority, overseas body or overseas...

Group 15A—TAX
FREE SHOPS

Notes:

Group 16—Charities,
etc.

- 1 The supply by a charity of any goods which have...
- 2 The donation of any goods for sale or export by...
- 3 The export of any goods by a charity.
- 4 The supply of any relevant goods for donation to a...
- 5 The supply of any relevant goods to an eligible body...
- 6 Repair and maintenance of relevant goods owned by an eligible...
- 7 The supply of goods in connection with the supply described...
- 8 The supply to a charity, for the purpose of raising...

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- 9 The supply to a charity, providing care or medical or...
- 10 The supply to a charity of a substance directly used...
- Group 17—Clothing and Footwear
 - 1 Articles designed as clothing or footwear for young children and...
 - 2 The supply to a person for use otherwise than by...
 - 3 Protective helmets for wear by a person driving or riding...
- SCHEDULE 6 — Exemptions
 - Group 1—Land
 - 1 The grant of any interest in or right over land...
 - Group 2—Insurance
 - 1 The provision of insurance and reinsurance by—
 - 2 The provision of insurance and reinsurance by the Export Credits...
 - 3 The making of arrangements for the provision of any insurance...
 - 4 The handling of insurance claims by insurance brokers, insurance agents...
 - Group 3—Postal Services
 - 1 The conveyance of postal packets by the Post Office.
 - 2 The supply by the Post Office of any services in...
 - Group 4—Betting, Gaming and Lotteries
 - 1 The provision of any facilities for the placing of bets...
 - 2 The granting of a right to take part in a...
 - Group 5—Finance
 - 1 The issue, transfer or receipt of, or any dealing with,...
 - 2 The making of any advance or the granting of any...
 - 3 The provision of the facility of instalment credit finance in...
 - 4 The provision of administrative arrangements and documentation and the transfer...
 - 5 The making of arrangements for any transaction comprised in item...
 - 6 The issue, transfer or receipt of, or any dealing with,...
 - 6A The making of arrangements for or the underwriting of any...
 - 7 The operation of any current, deposit or savings account.
 - 8 The management of an authorised unit trust scheme or of...
 - 7 Notes: (1) Item 1 does not include anything included in...
 - Group 6—Education
 - Item No.
 - Notes: For the purposes of this Group an “eligible body”...
 - 1 The provision of education or research by a school ,...
 - 2 The provision, otherwise than for profit, of—
 - 3 Private tuition, in subjects (except those of a recreational or...
 - 4 The supply of any goods or services incidental to the...
 - 5 The provision of any instruction supplemental to the provision of...
 - 6 The provision by a youth club or association of youth...
 - 7 The supply to a person receiving training or retraining pursuant...
 - Notes:
 - Group 7—Health AND WELFARE
 - 1 The supply of services by a person registered or enrolled...
 - 2 The supply of any services or dental prostheses by-
 - 3 The supply of any services by a person registered in...

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- 4 The provision of care or medical or surgical treatment and,...
- 5 The provision of a deputy for a person registered in...
- 6 Human blood.
- 7 Products for therapeutic purposes, derived from human blood.
- 8 Human (including foetal) organs or tissue for diagnostic or therapeutic...
- 9 The supply, otherwise than for profit, by a charity or...
- 10 The supply, otherwise than for profit, of goods and services...
- 11 The supply of transport services for sick or injured persons...
- Group 8—Burial and
Cremation
 - 1 The disposal of the remains of the dead.
 - 2 The making of arrangements for or in connection with the...
- Group 9—Trade
Unions and
Professional Bodies
 - 1 The supply to its members of such services and, in...
- Group 10—Sports
Competitions
 - 1 The grant of a right to enter a competition in...
 - 2 The grant, by a non-profit-making body established for the purposes...

Note: Item 2 does not include any supply where the...
- Group 11—Works of
Art, etc.
 - 1 The disposal of an object with respect to which estate...
 - 2 The disposal of an object with respect to which capital...
 - 3 The disposal of property with respect to which capital transfer...
 - 4 The disposal of an asset in a case in which...
- Group 12—Fund-
Raising Events by
Charities and Other
Qualifying Bodies
 - 1 The supply of goods and services by a charity in...
 - 2 The supply of goods and services by a qualifying body...

SCHEDULE 6A — Buildings and Land

Residential and charitable buildings: change of use etc.

- 1 (1) In this paragraph “relevant zero-rated supply” means a grant...

Election to waive exemption

- 2 (1) Subject to sub-paragraphs (2) and (3) and paragraph 3...
- 3 (1) An election under paragraph 2 above shall have effect—...
- 4 (1) This paragraph has effect where rent is payable in...

Developers of certain non-residential buildings etc.

- 5 (1) Paragraph 6 below shall apply on the first occasion...
- 6 (1) Where this paragraph applies the interest in, right over...

General

- 7 (1) Where the benefit of the consideration for the grant...
- 8 The Notes to Group 8 of Schedule 5 to this...

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SCHEDULE 7 — Administration, Collection and Enforcement

General

- 1 (1) The tax shall be under the care and management...

Accounting for and payment of tax

- 2 (1) Regulations under this paragraph may require the keeping of...

Production of tax invoices by computer

- 3 (1) For the purposes of any provision contained in or...

Power of Commissioners to assess tax due

- 4 (1) Where a person has failed to make any returns...

Assessment of tax on acquisitions of certain goods by non-taxable persons

- 4A (1) Where a person who has, at a time when...

Power to require security and production of evidence

- 5 (1) The Commissioners may, as a condition of allowing or...

Recovery of tax, etc.

- 6 (1) Tax due from any person shall be recoverable as...

Duty to keep records

- 7 (1) Every taxable person shall keep such records as the...

Furnishing of information and production of documents

- 8 (1) The Commissioners may by regulations make provision for requiring...

Power to take samples

- 9 (1) An authorised person, if it appears to him necessary...

Power to require opening of gaming machines

- 9A An authorised person may at any reasonable time require a...

Entry and search of premises and persons

- 10 (1) For the purpose of exercising any powers under this...

Order for access to recorded information, etc.

- 10A (1) Where, on an application by an authorised person, a...

Procedure where documents etc. are removed

- 10B (1) An authorised person who removes anything in the exercise...

- 10C (1) Where, on an application made as mentioned in sub-paragraph...

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Evidence by certificate, etc.

- 11 (1) A certificate of the Commissioners— (a) that a person...

Priority of tax in bankruptcy, winding up, etc.

- 12 (1) There shall be included among the debts which—

SCHEDULE 8 — Constitution and Procedure of Value Added Tax Tribunals

Establishment of value added tax tribunals

- 1 There shall continue to be value added tax tribunals for...

The President

- 2 (1) There shall continue to be a President of Value...
3 (1) The President may resign his office at any time...

Sittings of tribunals

- 4 Such number of value added tax tribunals shall be established...

Composition of tribunals

- 5 (1) A value added tax tribunal shall consist of a...

Membership of tribunals

- 6 For each sitting of a value added tax tribunal the...
7 (1) There shall be a panel of chairmen and a...

Exemption from jury service

- 8 No member of a value added tax tribunal shall be...

Rules of procedure

- 9 The Commissioners may make rules with respect to the procedure...
10 (1) A person who fails to comply with a direction...

SCHEDULE 9 — Consequential Amendments

- 1 In section 1(1) of the Provisional Collection of Taxes Act...
2 In section 6(1) of the Vehicles (Excise) Act 1971 for...
3 In the Isle of Man Act 1979—

SCHEDULE 10 — Savings and Transitional Provisions

- 1 Where any period of time specified in an enactment repealed...
2 Any provision of this Act relating to anything done or...
3 Where an offence for the continuation of which a penalty...
4 (1) Tax shall not be charged on any supply or...
5 Notwithstanding the repeal by this Act of sections 5 and...
6 Where a vehicle in respect of which purchase tax was...
7 Sections 252 and 254 of the Local Government Act 1972...
8 The repeal by this Act of section 6(4) of the...
9 Where there were in force immediately before 21st April 1975...
10 Section 26 of this Act applies where goods are imported...

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- 11 Section 17(2)(a) of the Interpretation Act 1978 shall apply in...
- 12 Anything begun before 1st January 1978 under any provision of...
- 13 Any reference in this Act to things done, suffered or...
- 14 Any Treasury order or Commissioners' regulations made before 1st January...
- 15 References in any documents to provisions of Part I of...
- 16 Section 22 of this Act does not apply where the...
- 17 Sub-paragraphs (2) and (3) of paragraph 4 of Schedule 7...
- 18 Nothing in paragraph 3 of Schedule 9 to this Act...

SCHEDULE 11 — Repeals

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