



Value Added Tax Act 1983 (repealed 1.9.1994)

1983 CHAPTER 55

Imposition and extent of tax

1 Value added tax.

A tax, to be known as value added tax, shall be charged in accordance with the provisions of this Act on the supply of goods and services in the United Kingdom (including anything treated as such a supply) [^{F1}on the acquisition in the United Kingdom from other member States of any goods and on the importation of goods from places outside the member States.]

Textual Amendments

F1 Words in s. 1 substituted (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), **Sch. 3 Pt. 1 para.2; S.I. 1992/3261, art. 3**, Sch. (with art. 4).

2 Scope of tax.

- (1) Tax shall be charged on any supply of goods or services made in the United Kingdom, where it is a taxable supply made by a taxable person in the course or furtherance of any business carried on by him.
- (2) ^{F2} . . . a taxable supply is a supply of goods or services made in the United Kingdom other than an exempt supply.
- (3) Tax on any supply of goods or services is a liability of the person making the supply and (subject to provisions about accounting and payment) becomes due at the time of supply.

^{F2}(4)

^{F2}(5)

Status: Point in time view as at 22/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Cross Heading: Imposition and extent of tax. (See end of Document for details)

Textual Amendments

- F2** S. 2(4)(5) and words in s. 2(2) repealed by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 82, [Sch. 18 Pt.V](#) (by the note at the end of Pt. V of Sch. 18 it is provided that the repeals in Pt. V come into force in accordance with s. 14(3) of that 1992 Act); [S.I. 1992/1867, art. 3](#), [Sch. Pt.I](#); [S.I. 1992/2979, art. 4](#), [Sch. Pt.II](#) (with [art. 5](#)); [S.I. 1992/3261, art. 3](#), Sch. (with art. 4)

Modifications etc. (not altering text)

- C1** S. 2(2) definition of "taxable supply" applied in relation to any chargeable period or its basis period ending on or after 6.4.1990 by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), [s. 159A\(6\)](#)

[^{F3}2A] Scope of tax on acquisitions.

- (1) Tax shall be charged on any acquisition from another member State of any goods where—
 - (a) the acquisition is a taxable acquisition and takes place in the United Kingdom;
 - (b) the acquisition is otherwise than in pursuance of a taxable supply; and
 - (c) the person who makes the acquisition is a taxable person or the goods are subject to a duty of excise or consist in a new means of transport.
- (2) An acquisition of goods from another member State is a taxable acquisition if—
 - (a) it falls within subsection (3) below or the goods consist in a new means of transport; and
 - (b) it is not an exempt acquisition.
- (3) An acquisition of goods from another member State falls within this subsection if—
 - (a) the goods are acquired in the course or furtherance of—
 - (i) any business carried on by any person; or
 - (ii) any activities carried on otherwise than by way of business by any body corporate or by any club, association, organisation or other unincorporated body;
 - (b) it is the person who carries on that business or, as the case may be, those activities who acquires the goods; and
 - (c) the supplier—
 - (i) is taxable in another member State at the time of the transaction in pursuance of which the goods are acquired; and
 - (ii) in participating in that transaction, acts in the course or furtherance of a business carried on by him.
- (4) Tax on any acquisition of goods from another member State is a liability of the person who acquires the goods and (subject to provisions about accounting and payment) becomes due at the time of acquisition.]

Textual Amendments

- F3** S. 2A inserted (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 14(2), [Sch. 3 Pt. I para. 3\(1\)](#); [S.I. 1992/3261, art. 3](#), Sch. (with art. 4).

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[^{F4}2B Scope of tax on imports.

- (1) Tax on the importation of goods from places outside the member States shall be charged and payable as if it were a duty of customs.
- (2) For the purposes of this Act goods are imported from a place outside the member States where—
 - (a) having been removed from a place outside the member States, they enter the territory of the Community;
 - (b) they enter that territory by being removed to the United Kingdom or are removed to the United Kingdom after entering that territory; and
 - (c) the circumstances are such that it is on their removal to the United Kingdom or subsequently while they are in the United Kingdom that any Community customs debt in respect of duty on their entry into the territory of the Community would be incurred.
- (3) Accordingly—
 - (a) goods shall not be treated for the purposes of this Act as imported at any time before a Community customs debt in respect of duty on their entry into the territory of the Community would be incurred; and
 - (b) the person who is to be treated for the purposes of this Act as importing any goods from a place outside the member States is the person who would be liable to discharge any such Community customs debt.
- (4) The preceding provisions of this section shall not apply, except in so far as the context otherwise requires or provision to the contrary is contained in regulations under subsection (1) of section 24 below, for construing any references to importation or to an importer in any enactment or subordinate legislation applied for the purposes of this Act by that subsection.]

Textual Amendments

F4 S. 2B inserted (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 14(2), [Sch. 3 Pt. I para. 3\(1\)](#); S.I. 1992/3261, [art. 3](#), Sch. (with art. 4)

[^{F5}2C Taxable persons.

- (1) A person is a taxable person for the purposes of this Act while he is, or is required to be, registered under this Act.
- (2) Schedules 1 to 1B to this Act shall have effect with respect to registration.
- (3) Persons registered under any of those Schedules shall be registered in a single register kept by the Commissioners for the purposes of this Act; and, accordingly, references in this Act to being registered under this Act are references to being registered under any of those Schedules.
- (4) The Commissioners may by regulations make provision as to the inclusion and correction of information in that register with respect to the Schedule under which any person is registered.]

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Textual Amendments

- F5** S. 2C inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), **Sch. 3 Pt. I para. 3(1)**; S.I. 1992/2979, art. 4, **Sch. Pt.II** (with art. 5).

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