



Value Added Tax Act 1983 (repealed 1.9.1994)

1983 CHAPTER 55

Supplemental

45 Orders, rules and regulations.

- (1) Any order made by the Treasury under this Act and any regulations or rules under this Act shall be made by statutory instrument.
- (2) Subject to subsection (3) below [^{F1}and section 27(3)(c) of the Finance Act 1985], any statutory instrument made under this Act shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.
- (3) An order to which this subsection applies shall be laid before the Commons House of Parliament; and unless it is approved by that House before the expiration of a period of twenty-eight days beginning with the date on which it was made, it shall cease to have effect on the expiration of that period, but without prejudice to anything previously done thereunder or to the making of a new order.

In reckoning any such period no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the Commons House of Parliament is adjourned for more than four days.

- (4) [^{F2}Subject to section 37A(4) above]subsection (3) above applies to—
 - (a) an order under section 3(4) [^{F3}or 38C] above;
 - (b) an order as a result of which goods of any description become goods to which section 12(3) above applies;
 - (c) an order under this Act making provision—
 - (i) for increasing the rate of tax in force at the time of the making of the order;
 - (ii) for excluding any tax from credit under section 14 above;

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Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Cross Heading: Supplemental.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

- (iii) for varying Schedule 5 or Schedule 6 to this Act so as to abolish the zero-rating of a supply or to abolish the exemption of a supply without zero-rating it.
- [^{F4}(d) an order under section 35A above, except one making only such amendments as are necessary or expedient in consequence of provisions of an order under this Act which-
- (i) vary Schedule 5 or Schedule 6 to this Act; but
- (ii) are not within paragraph (c) above.]
- [^{F5}(e) an order under section 37B(4) or (8) above.]

Textual Amendments

- F1** Words inserted by Finance Act 1985 (c. 54, SIF 40:2), s. 27(4)
- F2** Words inserted by Finance Act 1987 (c. 16, SIF 40:2), s. 16(2)
- F3** Words in s. 45(4)(a) inserted (16.3.1992) by Finance Act 1992 (c. 20), s. 6(2).
- F4** S.45(4)(d) added by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 para. 8
- F5** S. 45(4)(e) inserted (1.8.1992) by Finance (No. 2) Act 1992 (c. 48), s. 16(3); S.I. 1992/1867, art. 3, Sch. Pt.I.

Modifications etc. (not altering text)

- C1** S. 45 excluded by Finance Act 1985 (c. 54, SIF 40:2), s. 33(5)(b) and by Finance Act 1989 (c. 26, SIF 40:2), ss. 24(11), 25(6)

46 Service of notices.

Any notice, notification, requirement or demand to be served on, given to or made of any person for the purposes of this Act may be served, given or made by sending it by post in a letter addressed to that person at his last or usual residence or place of business.

VALID FROM 01/12/1992

[^{F6}46A Taxation under the laws of other member States etc.

- (1) Subject to the following provisions of this section, references in this Act, in relation to another member State, to the law of that member State shall be construed as confined to so much of the law of that member State as for the time being has effect for the purposes of any Community instrument relating to value added tax.
- (2) Subject to the following provisions of this section—
- (a) references in this Act to a person being taxable in another member State are references to that person being taxable under so much of the law of that member State as makes provision for purposes corresponding, in relation to that member State, to the purposes of so much of this Act as makes provision as to whether a person is a taxable person; and
- (b) references in this Act to goods being acquired by a person in another member State are references to goods being treated as so acquired in accordance with provisions of the law of that member State corresponding, in relation to that member State, to so much of this Act as makes provision for treating goods as acquired in the United Kingdom from another member State.

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- (3) Without prejudice to subsection (5) below, the Commissioners may by regulations make provision for the manner in which any of the following are to be or may be proved for any of the purposes of this Act, that is to say—
- (a) the effect of any provisions of the law of any other member State;
 - (b) that provisions of any such law correspond or have a purpose corresponding, in relation to any member State, to or to the purpose of any provision of this Act.
- (4) The Commissioners may by regulations provide—
- (a) for a person to be treated for prescribed purposes of this Act as taxable in another member State only where he has given such notification, and furnished such other information, to the Commissioners as may be prescribed;
 - (b) for the form and manner in which any notification or information is to be given or furnished under the regulations and the particulars which it is to contain;
 - (c) for the proportion of any consideration for any transaction which is to be taken for the purposes of this Act as representing a liability, under the law of another member State, for value added tax to be conclusively determined by reference to such invoices or in such other manner as may be prescribed.
- (5) In any proceedings (whether civil or criminal), a certificate of the Commissioners—
- (a) that a person was or was not, at any date, taxable in another member State; or
 - (b) that any value added tax payable under the law of another member State has or has not been paid,
- shall be sufficient evidence of that fact until the contrary is proved, and any document purporting to be a certificate under this subsection shall be deemed to be such a certificate until the contrary is proved.
- (6) Without prejudice to the generality of any of the powers of the Commissioners under the information provisions of Schedule 7 to this Act, those powers shall, for the purpose of facilitating compliance with any Community obligations, be exercisable with respect to matters that are relevant to a charge to value added tax under the law of another member State, as they are exercisable with respect to matters that are relevant for any of the purposes of this Act.
- (7) The reference in subsection (6) above to the information provisions of Schedule 7 to this Act is a reference to the provisions of that Schedule relating to—
- (a) the keeping of accounts;
 - (b) the making of returns and the submission of other documents to the Commissioners;
 - (c) the production, use and contents of invoices;
 - (d) the keeping and preservation of records; and
 - (e) the furnishing of information and the production of documents.]

Textual Amendments

- F6** Ss. 46A, 46B inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), Sch. 3 Pt. I para.44; S.I. 1992/2979, art. 4, Sch. Pt.II (with art. 5); S.I. 1992/3261, art. 3, Sch. (with art. 4).

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F7 46B Territories included in references to other member States etc.

- (1) The Commissioners may by regulations provide for the territory of the Community, or for the member States, to be treated for any of the purposes of this Act as including or excluding such territories as may be prescribed.
- (2) Without prejudice to the generality of the powers conferred by subsection (1) and section 24(1) above, the Commissioners may, for any of the purposes of this Act, by regulations provide for prescribed provisions of any customs and excise legislation to apply in relation to cases where any territory is treated under subsection (1) above as excluded from the territory of the Community, with such exceptions and adaptations as may be prescribed.
- (3) In subsection (2) above the reference to customs and excise legislation is a reference to any enactment or subordinate or Community legislation (whenever passed, made or adopted) which has effect in relation to, or to any assigned matter connected with, the importation or exportation of goods.
- (4) In subsection (3) above “assigned matter” has the same meaning as in the Customs and Excise Management Act 1979.

Textual Amendments

- F7** Ss. 46A, 46B inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), **Sch. 3 Pt. I para.44**; S.I. 1992/2979, art. 4, **Sch. Pt.II** (with art. 5); S.I. 1992/3261, **art. 3**, Sch. (with art. 4).

47 Meaning of “business”, etc.

- (1) In this Act “business” includes any trade, profession or vocation.
- (2) Without prejudice to the generality of anything else in this Act, the following are deemed to be the carrying on of a business—
 - (a) the provision by a club, association or organisation (for a subscription or other consideration) of the facilities or advantages available to its members; and
 - (b) the admission, for a consideration, of persons to any premises.
- (3) Where a body has objects which are in the public domain and are of a political, religious, philanthropic, philosophical or patriotic nature, it is not to be treated as carrying on a business only because its members subscribe to it, if a subscription obtains no facility or advantage for the subscriber other than the right to participate in its management or receive reports on its activities.
- (4) Where a person, in the course or furtherance of a trade, profession or vocation, accepts any office, services supplied by him as the holder of that office are treated as supplied in the course or furtherance of the trade, profession or vocation.
- (5) Anything done in connection with the termination or intended termination of a business is treated as being done in the course or furtherance of that business.

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- (6) The disposition of a business as a going concern, or of its assets or liabilities (whether or not in connection with its reorganisation or winding up), is a supply made in the course or furtherance of the business.

VALID FROM 01/12/1992

[^{F8}47A Meaning of “new means of transport”.

- (1) In this Act “means of transport” in the expression “new means of transport” means any of the following, that is to say—
- (a) any ship exceeding 7.5 metres in length;
 - (b) any aircraft the take-off weight of which exceeds 1550 kilograms;
 - (c) any motorized land vehicle which—
 - (i) has an engine with a cylinder capacity exceeding 48 cubic centimetres; or
 - (ii) is constructed or adapted to be electrically propelled using more than 7.2 kilowatts.
- (2) For the purposes of this Act a means of transport shall be treated as new at any time unless at that time—
- (a) a period of more than three months has elapsed since its first entry into service; and
 - (b) it has, since its first entry into service, travelled under its own power—
 - (i) in the case of a ship, for more than 100 hours;
 - (ii) in the case of an aircraft, for more than 40 hours; and
 - (iii) in the case of a land vehicle, for more than 3000 kilometres.
- (3) The Treasury may by order vary this section—
- (a) by adding or deleting any ship, aircraft or vehicle of a description specified in the order to or from those which are for the time being specified in subsection (1) above; and
 - (b) by altering, omitting or adding to the provisions of subsection (2) above for determining whether a means of transport is new.
- (4) The Commissioners may by regulations make provision specifying the circumstances in which a means of transport is to be treated for the purposes of this section as having first entered into service.]

Textual Amendments

F8 S. 47A inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), Sch. 3 Pt. I para.45; S.I. 1992/2979, art. 4, Sch. Pt.II (with art. 5); S.I. 1992/3261, art. 3, Sch. (with art. 4).

48 Interpretation.

- (1) In this Act—
“assignment”, in relation to Scotland, means assignment;

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“authorised person” means any person acting under the authority of the Commissioners;

“the Commissioners” means the Commissioners of Customs and Excise;

[^{F9}“fee simple”—

(a) in relation to Scotland, means the estate or interest of the proprietor of the dominium utile or, in the case of land not held on feudal tenure, the estate or interest of the owner;

(b) in relation to Northern Ireland, includes the estate of a person who holds land under a fee farm grant;]

“invoice” includes any document similar to an invoice;

“input tax” has the meaning assigned to it by section 14 above;

“major interest”, in relation to land, means the fee simple or a tenancy for a term certain exceeding 21 years, and in relation to Scotland means—

(a) the estate or interest of the proprietor of the dominium utile, or

(b) in the case of land not held on feudal tenure, the estate or interest of the owner, or the lessee’s interest under a lease for a period exceeding 21 years;

“money” includes currencies other than sterling;

“prescribed” means prescribed by regulations;

“prescribed accounting period” has the meaning assigned to it by section 14(1) above;

“quarter” means a period of three months ending at the end of March, June, September or December;

“regulations” means regulations made by the Commissioners under this Act;

“ship” includes hovercraft;

“tax” means value added tax;

[^{F10}“taxable person” means a person who is a taxable person under section 2(2) or (5) above;]

“taxable supply” has the meaning assigned to it by section 2(2) above.

- (2) In this Act “statutory maximum” has the meaning assigned to it by section 74 of the ^{M1}Criminal Justice Act 1982 ^{F11}
- (3) In this Act “the standard scale” has the meaning assigned to it by section 75 of the Criminal Justice Act 1982 ^{F11}
- (4) Subject to paragraph 3(2) of Schedule 7 to this Act, in any provision contained in or having effect under this Act “document”, “copy” and “computer” shall have the same meanings—
- (a) in relation to England and Wales, as by virtue of section 10 of the ^{M2}Civil Evidence Act 1968 they have in Part I of that Act;
- (b) in relation to Scotland, as by virtue of section 17 of the ^{M3}Law Reform (Miscellaneous Provisions) (Scotland) Act 1968 they have in Part III of that Act; and
- (c) in relation to Northern Ireland, as by virtue of section 6 of the ^{M4}Civil Evidence Act (Northern Ireland) 1971 they have in Part I of that Act.
- (5) The question whether, in relation to any supply of services, the supplier or the recipient of the supply belongs in one country or another shall be determined in accordance with section 8 above.

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- (6) Schedules 5 and 6 to this Act shall be interpreted in accordance with the notes contained in those Schedules; and accordingly the powers conferred by this Act to vary those Schedules include a power to add to, delete or vary those notes.
- (7) The descriptions of Groups in those Schedules are for ease of reference only and shall not affect the interpretation of the descriptions of items in those Groups.
- (8) References in this Act to the United Kingdom include the territorial sea of the United Kingdom.

Textual Amendments

- F9** Definition inserted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 18, **Sch. 3 para. 9**
- F10** Definition substituted by [Finance Act 1987 \(c. 16, SIF 40:2\)](#), s. **13(3)**
- F11** Words repealed by [S.I. 1984/703](#), (N.I. 3), art. 19(2), Sch. 7

Modifications etc. (not altering text)

- C2** [S. 48\(4\)](#) excluded by [S.I. 1984/746](#), **art. 2(3)**

Marginal Citations

- M1** [1982 c. 48](#).
- M2** [1968 c. 64](#).
- M3** [1968 c. 70](#).
- M4** [1971 c. 36 \(N.I.\)](#).

49 Refund of tax to Government of Northern Ireland.

The Commissioners shall refund to the Government of Northern Ireland the amount of the tax charged on the supply of goods or services to, or on the importation of goods by, that Government, after deducting therefrom so much of that amount as may be agreed between them and the Department of Finance and Personnel for Northern Ireland as attributable to supplies and importations for the purpose of a business carried on by the Government of Northern Ireland.

50 Consequential, transitional and saving provisions and repeals.

- (1) Schedule 9 (consequential amendments) and Schedule 10 (savings and transitional provisions) to this Act shall have effect but without prejudice to the operation of sections 15 to 17 of the ^{M5}Interpretation Act 1978 (which relate to the effect of repeals).
- (2) The enactments specified in Schedule 11 to this Act are hereby repealed to the extent mentioned in the third column of that Schedule.

Marginal Citations

- M5** [1978 c. 30](#).

51 Short title, commencement and extent.

- (1) This Act may be cited as the Value Added Tax Act 1983.

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- (2) This Act shall come into force at the expiry of the period of three months beginning with the day on which it is passed.
- (3) This Act shall extend to Northern Ireland.
- (4) Paragraph 3 of Schedule 9 and paragraph 18 of Schedule 10 to this Act shall extend to the Isle of Man but no other provision of this Act shall extend there.

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