

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Paragraph 5A. (See end of Document for details)

SCHEDULES

SCHEDULE 1

REGISTRATION

[^{F1} Entitlement to be registered]

Textual Amendments

F1 Sch. 1 paras. 5, 5A substituted for paragraph 5 by Finance Act 1988 (c. 39, SIF 40:2), s. 14(4)

- 5A (1) Where a person who is not liable to be registered satisfies the Commissioners that he-
- (a) makes supplies within sub-paragraph (2) below; or
 - (b) is carrying on a business and intends to make such supplies in the course or furtherance of that business,
- and (in either case) is within sub-paragraph (3) below, they shall, if he so requests, register him with effect from the day on which the request is made or from such earlier date as may be agreed between them and him.
- (2) A supply is within this sub-paragraph if-
- (a) it is made outside the United Kingdom but would be a taxable supply if made in the United Kingdom; or
 - (b) section 35 of this Act provides that it is to be disregarded for the purposes of this Act, and it would otherwise be a taxable supply.
- (3) A person is within this sub-paragraph if-
- (a) he has a business establishment in the United Kingdom or his usual place of residence is in the United Kingdom; and
 - (b) he does not make and does not intend to make taxable supplies.
- (4) For the purposes of this paragraph-
- (a) a person carrying on a business through a branch or agency in the United Kingdom shall be treated as having a business establishment in the United Kingdom; and
 - (b) "usual place of residence", in relation to a body corporate, means the place where it is legally constituted.

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