

Status: Point in time view as at 01/01/1993.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Cross Heading: Conditions of cancellation.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

SCHEDULES

^{F1}SCHEDULE 1B

REGISTRATION IN RESPECT OF ACQUISITIONS FROM OTHER MEMBER STATES

Textual Amendments

- F1** Sch. 1B inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), **Sch. 3 Pt. I para.59**; S.I. 1992/2979, art. 4, **Sch. Pt.II** (with art. 5); S.I. 1992/3261, **art. 3**, Sch. (with art. 4)

^{F1}Conditions of cancellation

Textual Amendments

- F1** Sch. 1B inserted (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), **Sch. 3 Pt. I para.59**; S.I. 1992/3261, **art. 3**, Sch. (with art. 4)

- ^{F27} (1) The Commissioners shall not, under paragraph 6(1) above, cancel a person's registration with effect from any time unless they are satisfied that it is not a time when that person would be subject to a requirement to be registered under this Act.
- (2) The Commissioners shall not, under paragraph 6(2) or (4) above, cancel a person's registration with effect from any time unless they are satisfied that it is not a time when that person would be subject to a requirement, or entitled, to be registered under this Act.
- (3) Subject to sub-paragraph (4) below, the registration of a person who—
- (a) is registered under paragraph 4 above; or
 - (b) would not, if he were not registered, be liable or entitled to be registered under any provision of this Act except paragraph 4 above,
- shall not be cancelled with effect from any time before the 1st January which is, or next follows, the second anniversary of the date on which his registration took effect.
- (4) Sub-paragraph (3) above does not apply to cancellation under paragraph 6(3) or (4) above.
- (5) In determining for the purposes of this paragraph whether a person would be subject to a requirement, or entitled, to be registered at any time, so much of any provision of this Act as prevents a person from becoming liable or entitled to be registered when he is already registered or when he is so liable under any other provision shall be disregarded.

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Textual Amendments

F2 Sch. 1B inserted (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), Sch. 3 Pt. I para.59; S.I. 1992/3261, art. 3, Sch. (with art. 4)

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