

*Status: Point in time view as at 16/10/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994).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

## SCHEDULES

### SCHEDULE 1

Section 2(5).

#### REGISTRATION

##### *Liability to be registered*

- <sup>F1</sup> [ Subject to sub-paragraphs (3) to (5) below, a person who makes taxable supplies but
- <sup>F2</sup>(1) is not registered becomes liable to be registered-
- (a) at the end of any month, if the value of his taxable supplies in the period of one year then ending has exceeded [<sup>F3</sup>£36,600]; or
  - (b) at any time, if there are reasonable grounds for believing that the value of his taxable supplies in the period of thirty days then beginning will exceed [<sup>F3</sup>£36,600].
- (2) Where a business carried on by a taxable person is transferred to another person as a going concern and the transferee is not registered at the time of the transfer, then, subject to sub-paragraphs (3) to (5) below, the transferee becomes liable to be registered at that time if-
- (a) the value of his taxable supplies in the period of one year ending at the time of the transfer has exceeded [<sup>F3</sup>£36,600]; or
  - (b) there are reasonable grounds for believing that the value of his taxable supplies in the period of thirty days beginning at the time of the transfer will exceed [<sup>F3</sup>£36,600].
- (3) A person does not become liable to be registered by virtue of sub-paragraph (1) (a) or (2)(a) above if the Commissioners are satisfied that the value of his taxable supplies in the period of one year beginning at the time at which, apart from this sub-paragraph, he would become liable to be registered will not exceed [<sup>F4</sup>£35,100].]
- (4) In determining the value of a person's supplies for the purposes of sub-paragraph (1) (a) [<sup>F5</sup>or (2)(a)]above, supplies made at a time when he was previously registered shall be disregarded if-
- (a) his registration was cancelled otherwise than under paragraph 10 below, and
  - (b) the Commissioners are satisfied that before his registration was cancelled he had given them all the information they needed in order to determine whether to cancel the registration.
- (5) In determining the value of a person's supplies for the purposes of sub-paragraph (1) [<sup>F6</sup>or (2)]above, supplies of goods [<sup>F7</sup>or services]that are capital assets of the business in the course or furtherance of which they are supplied shall be disregarded.
- [ Where, apart from this sub-paragraph, an interest in, right over or licence to occupy
- <sup>F8</sup>(6) any land would under sub-paragraph (5) above be disregarded for the purposes of

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sub-paragraph (1) [<sup>F9</sup>or (2)]above, it shall not be if it is supplied on a taxable supply which is not zero-rated.]]

#### Textual Amendments

- F1** Sch. 1 para. 1 substituted by Finance Act 1987 (c. 16, SIF 40:2), s. 14(2)
- F2** Para. 1(1)–(3) substituted by Finance Act 1990 (c. 29, SIF 40:2), s. 10(2)(9)
- F3** Words in para. 1(1)(a)(b)(2)(a)(b) substituted (11.3.1992) by S.I. 1992/629, arts. 1, 2(a).
- F4** Words in Sch. 1 para. 1(3) substituted (1.5.1992) by S.I. 1992/629, art. 2(b).
- F5** Words inserted by Finance Act 1990 (c. 29, SIF 40:2), s. 10(3)(9)
- F6** Words inserted by Finance Act 1990 (c. 29, SIF 40:2), s. 10(4)(9)
- F7** Words inserted by Finance Act 1988 (c. 39, SIF 40:2), s. 14(2)
- F8** Para. 1(6) added by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 para. 10(a)
- F9** Words inserted by Finance Act 1990 (c. 29, SIF 40:2), s. 10(5)(9)

- [<sup>F10</sup>1A (1) Without prejudice to paragraph 1 above, if the Commissioners make a direction under this paragraph, the persons named in the direction shall be treated as a single taxable person carrying on the activities of a business described in the direction and that taxable person shall be liable to be registered with effect from the date of the direction or, if the direction so provides, from such later date as may be specified therein.
- (2) The Commissioners shall not make a direction under this paragraph naming any person unless they are satisfied-
- (a) that he is making or has made taxable supplies; and
  - (b) that the activities in the course of which he makes or made those taxable supplies form only part of certain activities which should properly be regarded as those of the business described in the direction, the other activities being carried on concurrently or previously (or both) by one or more other persons; and
  - (c) that, if all the taxable supplies of that business were taken into account, a person carrying on that business would at the time of the direction be liable to be registered by virtue of paragraph 1 above; and
  - (d) that the main reason or one of the main reasons for the person concerned carrying on the activities first referred to in paragraph (b) above in the way he does is the avoidance of a liability to be registered (whether that liability would be his, another person's or that of two or more persons jointly).
- (3) A direction made under this paragraph shall be served on each of the persons named in it.
- (4) Where, after a direction has been given under this paragraph specifying a description of business, it appears to the Commissioners that a person who was not named in that direction is making taxable supplies in the course of activities which should properly be regarded as part of the activities of that business, the Commissioners may make and serve on him a supplementary direction referring to the earlier direction and the description of business specified in it and adding that person's name to those of the persons named in the earlier direction with effect from-
- (a) the date on which he began to make those taxable supplies, or
  - (b) if it was later, the date with effect from which the single taxable person referred to in the earlier direction became liable to be registered.

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- (5) If, immediately before a direction (including a supplementary direction) is made under this paragraph, any person named in the direction is registered in respect of the taxable supplies made by him as mentioned in sub-paragraph (2) or sub-paragraph (4) above, he shall cease to be liable to be so registered with effect from whichever is the later of-
- (a) the date with effect from which the single taxable person concerned became liable to be registered; and
  - (b) the date of the direction.
- (6) In relation to a business specified in a direction under this paragraph, the persons named in the direction, together with any person named in a supplementary direction relating to that business (being the persons who together are to be treated as the taxable person), are in sub-paragraphs (7) and (8) below referred to as “the constituent members”.
- (7) Where a direction is made under this paragraph then, for the purposes of this Act,-
- (a) the taxable person carrying on the business specified in the direction shall be registrable in such name as the persons named in the direction may jointly nominate by notice in writing given to the Commissioners not later than fourteen days after the date of the direction or, in default of such a nomination, in such name as may be specified in the direction;
  - (b) any supply of goods or services by or to one of the constituent members in the course of the activities of the taxable person shall be treated as a supply by or to that person;
  - (c) each of the constituent members shall be jointly and severally liable for any tax due from the taxable person;
  - (d) without prejudice to paragraph (c) above, any failure by the taxable person to comply with any requirement imposed by or under this Act shall be treated as a failure by each of the constituent members severally; and
  - (e) subject to paragraphs (a) to (d) above, the constituent members shall be treated as a partnership carrying on the business of the taxable person and any question as to the scope of the activities of that business at any time shall be determined accordingly.
- (8) If it appears to the Commissioners that any person who is one of the constituent members should no longer be regarded as such for the purposes of paragraphs (c) and (d) of sub-paragraph (7) above and they give notice to that effect, he shall not have any liability by virtue of those paragraphs for anything done after the date specified in that notice and, accordingly, on that date he shall be treated as having ceased to be a member of the partnership referred to in paragraph (e) of that sub-paragraph.]

#### **Textual Amendments**

**F10** Sch. 1 para. 1A inserted by Finance Act 1986 (c. 41, SIF 40:2), s. 10(1)

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- [<sup>F11</sup>1B A person who has become liable to be registered under this Schedule shall cease to be so liable at any time if the Commissioners are satisfied in relation to that time that he—
- (a) has ceased to make taxable supplies; or
  - (b) is not at that time a person in relation to whom any of the conditions specified in paragraphs 1(1)(a) and (b) and (2)(a) and (b) above is satisfied.]

#### Textual Amendments

- F11** Sch. 1 para. 1B inserted (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), Sch. 3 Pt. I para.50; S.I. 1992/3261, art. 3, Sch. (with art. 4)

- [<sup>F12</sup>(1) Subject to sub-paragraph (2) below, a registered person who makes taxable supplies shall cease to be liable to be registered at any time if the Commissioners are satisfied that the value of his taxable supplies in the period of one year then beginning will not exceed [<sup>F13</sup>£35,100].
- (2) A person shall not cease to be liable to be registered by virtue of sub-paragraph (1) above if the Commissioners are satisfied that the reason the value of his taxable supplies will not exceed [<sup>F13</sup>£35,100] is that in the period in question he will cease making taxable supplies, or will suspend making them for a period of thirty days or more.
- (3) In determining the value of a person's supplies for the purposes of sub-paragraph (1) above, supplies of goods [<sup>F14</sup>or services] that are capital assets of the business in the course or furtherance of which they are supplied shall be disregarded.
- [ Where, apart from this sub-paragraph, an interest in, right over or licence to occupy <sup>F15</sup>(4) any land would under sub-paragraph (3) above be disregarded for the purposes of sub-paragraph (1) above, it shall not be if it is supplied on a taxable supply which is not zero-rated.]]

#### Textual Amendments

- F12** Sch. 1 para. 2 substituted by Finance Act 1987 (c. 16, SIF 40:2), s. 14(3)
- F13** Words in Sch. 1 para. 2(1)(2) substituted (1.5.1992) by S.I. 1992/629, art. 2(b).
- F14** Words inserted by Finance Act 1988 (c. 39, SIF 40:2), s. 14(2)
- F15** Para. 2(4) added by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 para. 10(b)

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### *Notification of liability and registration*

- [<sup>F16</sup> (1) A person who becomes liable to be registered by virtue of paragraph 1(1)(a) above shall notify the Commissioners of the liability within thirty days of the end of the relevant month.
- (2) The Commissioners shall register any such person (whether or not he so notifies them) with effect from the end of the month following the relevant month or from such earlier date as may be agreed between them and him.
- (3) In this paragraph “the relevant month”, in relation to a person who becomes liable to be registered, means the month at the end of which he becomes liable to be registered.]

#### **Textual Amendments**

**F16** Sch. 1 paras. 3, 4, 4A, 4B substituted for paragraphs 3 and 4 by Finance Act 1990 (c. 29, SIF 40:2), s. 10(6)(10)

- 4 (1) A person who becomes liable to be registered by virtue of paragraph 1(1)(b) above shall notify the Commissioners of the liability before the end of the period by reference to which the liability arises.
- (2) The Commissioners shall register any such person (whether or not he so notifies them) with effect from the beginning of the period by reference to which the liability arises.
- 4A (1) A person who becomes liable to be registered by virtue of paragraph 1(2) above shall notify the Commissioners of the liability within thirty days of the time when the business is transferred.
- (2) The Commissioners shall register any such person (whether or not he so notifies them) with effect from the time when the business is transferred.
- 4B Where a person becomes liable to be registered by virtue of paragraph 1(1)(a) above and by virtue of paragraph 1(1)(b) or 1(2) above at the same time, the Commissioners shall register him in accordance with paragraph 4(2) or 4A(2) above, as the case may be, rather than paragraph 3(2) above.

### *[<sup>F17</sup> Entitlement to be registered]*

#### **Textual Amendments**

**F17** Sch. 1 paras. 5, 5A substituted for paragraph 5 by Finance Act 1988 (c. 39, SIF 40:2), s. 14(4)

- 5 Where a person who is not liable to be registered satisfies the Commissioners that he-

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- (a) makes taxable supplies; or
  - (b) is carrying on a business and intends to make such supplies in the course or furtherance of that business,
- 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.

- 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; <sup>F18</sup> . . .
  - <sup>F18</sup>(b) . . . . .

- (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.

**Textual Amendments**

**F18** Sch. 1 para. 5A(2)(b) and word "or" immediately preceding it 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)

<sup>F19</sup> . . . . .

**Textual Amendments**

**F19** Sch. 1 para. 6 repealed by Finance Act 1987 (c. 16, SIF 40:2), ss. 14(6), 72(7), **Sch. 16 Pt. IV**

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*[<sup>F20</sup> Notification of end of liability or entitlement etc.]*

**Textual Amendments**

**F20** Sch. 1 paras. 7, 7A substituted for paragraph 7 and the heading preceding that paragraph by Finance Act 1988 (c. 39, SIF 40:2), s. 14(5)

7 A person registered under paragraph 3, 4 or 5 above who ceases to make or have the intention of making taxable supplies shall notify the Commissioners of that fact within thirty days of the day on which he does so.

**Modifications etc. (not altering text)**

**C1** Sch. 1 para. 7 amended by S.I. 1985/886, reg. 4(4)(6) (as substituted by S.I. 1987/1916, reg. 4(c)(d))

7A A person registered under paragraph 5A above who-

(a) ceases to make or have the intention of making supplies within sub-paragraph (2) of that paragraph; or

(b) makes or forms the intention of making taxable supplies, shall notify the Commissioners of that fact within thirty days of the day on which he does so.

<sup>F21</sup>

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**Textual Amendments**

**F21** Sch. 1 para. 8 repealed by Finance Act 1987 (c. 16, SIF 40:2), s. 72(7), Sch. 16 Pt. IV

*[<sup>F22</sup> Cancellation of registration]*

**Textual Amendments**

**F22** Sch. 1 paras. 8A, 9, 10 substituted for paragraphs 9 and 10 by Finance Act 1988 (c. 39, SIF 40:2), s. 14(6)

8A (1) Where a registered person satisfies the Commissioners that he is not liable to be registered, they shall, if he so requests, cancel his registration with effect from the day on which the request is made or from such later date as may be agreed between them and him.

(2) In this paragraph and paragraphs 9 and 10 below, any reference to a registered person includes a reference to a person registered before their coming into force.

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- 9 (1) Where the Commissioners are satisfied that a registered person has ceased to be registrable, they may cancel his registration with effect from the day on which he so ceased or from such later date as may be agreed between them and him.
- (2) In this paragraph and paragraph 10 below, “registrable” means liable or entitled to be registered.

**Modifications etc. (not altering text)**

**C2** Sch. 1 para. 9 amended by S.I. 1985/886, reg. 4(6) (as substituted by S.I. 1987/1916, reg. 4(d))

- 10 Where the Commissioners are satisfied that on the day on which a registered person was registered he was not registrable, they may cancel his registration with effect from that day.

*[<sup>F23</sup> Exemption from registration]*

**Textual Amendments**

**F23** Sch. 1 paras. 11-12 substituted for paragraphs 11, 11A and 12 (para. 11A having been inserted by Finance Act 1987 (c. 16, SIF 40:2), s. 13(4)) and the heading preceding paragraph 11 by Finance Act 1988 (c. 39, SIF 40:2), s. 14(7)

- 11 (1) Notwithstanding the preceding provisions of this Schedule, where a person who makes or intends to make taxable supplies satisfies the Commissioners that any such supply is zero-rated or would be zero-rated if he were a taxable person, they may, if he so requests and they think fit, exempt him from registration until it appears to them that the request should no longer be acted upon or is withdrawn.
- (2) Where there is a material change in the nature of the supplies made by a person exempted from registration under this paragraph, he shall notify the Commissioners of the change-
- (a) within thirty days of the date on which it occurred; or
  - (b) if no particular day is identifiable as the day on which it occurred, within thirty days of the end of the quarter in which it occurred.
- (3) Where there is a material alteration in any quarter in the proportion of taxable supplies of such a person that are zero-rated, he shall notify the Commissioners of the alteration within thirty days of the end of the quarter.

*Power to vary specified sums by order*

- 12 The Treasury may by order substitute for any of the sums for the time being specified in this Schedule such greater sums as they think fit.



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### Supplementary

[<sup>F24</sup>13 The value of a supply of goods or services shall be determined for the purposes of this Schedule on the basis that no tax is chargeable on the supply.]

#### Textual Amendments

**F24** Sch. 1 para. 13 substituted by Finance Act 1987 (c. 16, SIF 40:2), s. 14(10)

14 Any notification required under this Schedule shall be made in such form and shall contain such particulars as the Commissioners may by regulations prescribe.

15 <sup>F25</sup> . . . References in this Schedule to supplies are references to supplies made in the course or furtherance of a business.

#### Textual Amendments

**F25** Words in Sch. 1 para. 15 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)

VALID FROM 01/12/1992

## [<sup>F26</sup>SCHEDULE 1A

### REGISTRATION IN RESPECT OF SUPPLIES FROM OTHER MEMBER STATES]

#### Textual Amendments

**F26** Sch. 1A 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)

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## F<sup>45</sup>SCHEDULE 1B

### REGISTRATION IN RESPECT OF ACQUISITIONS FROM OTHER MEMBER STATES

#### Textual Amendments

**F45** 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)

## SCHEDULE 2

Section 3.

### MATTERS TO BE TREATED AS SUPPLY OF GOODS OR SERVICES

- 1 (1) Any transfer of the whole property in goods is a supply of goods; but, subject to subparagraph (2) below, the transfer—
  - (a) of any undivided share of the property, or
  - (b) of the possession of goods,
 is a supply of services.
- (2) If the possession of goods is transferred—
  - (a) under an agreement for the sale of the goods, or
  - (b) under agreements which expressly contemplate that the property also will pass at some time in the future (determined by, or ascertainable from, the agreements but in any case not later than when the goods are fully paid for),
 it is then in either case a supply of the goods.
- 2 Where a person produces goods by applying to another person's goods a treatment or process, he shall be treated as supplying those goods.
- 3 The supply of any form of power, heat, refrigeration or ventilation is a supply of goods.
- 4 The [<sup>F66</sup>grant], assignment or surrender of a major interest in land is a supply of goods.

#### Textual Amendments

**F66** Words substituted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, **Sch. 3 para. 11(a)**

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- 5 (1) Subject to sub-paragraph (2) below, where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, whether or not for a consideration, that is a supply by him of [<sup>F67</sup>goods].
- (2) Sub-paragraph (1) above does not apply where the transfer or disposal is—
- (a) a gift of goods made in the course or furtherance of the business (otherwise than as one forming part of a series or succession of gifts made to the same person from time to time) where the cost to the donor is not more than £10;
  - (b) a gift, to an actual or potential customer of the business, of an industrial sample in a form not ordinarily available for sale to the public.
- (3) Where by or under the directions of a person carrying on a business goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, whether or not for a consideration, that is a supply of services.
- (4) Anything which is a supply of goods or services by virtue of sub-paragraph (1) or (3) above is to be treated as made in the course or furtherance of the business (if it would not otherwise be so treated); and in the case of a business carried on by an individual—
- (a) sub-paragraph (1) above applies to any transfer or disposition of goods in favour of himself personally; and
  - (b) sub-paragraph (3) above applies to goods used, or made available for use, by himself personally.

#### Textual Amendments

**F67** Word substituted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 18, [Sch. 3 para. 11\(b\)](#)

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- [<sup>F68</sup>5A (1) Where, in a case not falling within paragraph 5(1) above, goods forming part of the assets of any business—
- (a) are removed from any member State by or under the directions of the person carrying on the business; and
  - (b) are so removed in the course or furtherance of that business for the purpose of being taken to a place in a member State other than that from which they are removed,
- then, whether or not the removal is or is connected with a transaction for a consideration, that is a supply of goods by that person.
- (2) Sub-paragraph (1) above does not apply—
- (a) to the removal of goods from any member State in the course of their removal from one part of that member State to another part of the same member State; or
  - (b) to goods which have been removed from a place outside the member States for entry into the territory of the Community and are removed from a member State before the time when any Community customs debt in

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respect of any Community customs duty on their entry into that territory would be incurred.]

#### Textual Amendments

**F68** Sch. 2 para. 5A inserted (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), Sch. 3 Pt. I para. 60(1); S.I. 1992/3261, art. 3, Sch. (with art. 4)

#### Modifications etc. (not altering text)

**C3** Sch. 2 para. 5A restricted (1.1.1993) by S.I. 1992/3111, arts.4, 5.

- 6 Where in the case of a business carried on by a taxable person, goods forming part of the assets of the business are, under any power exercisable by another person, sold by the other in or towards satisfaction of a debt owed by the taxable person, they shall be deemed to be supplied by the taxable person in the course or furtherance of his business.
- 7 (1) Where a person ceases to be a taxable person, any goods then forming part of the assets of a business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless—
- (a) the business is transferred as a going concern to another taxable person; or
  - (b) the business is carried on by another person who, under regulations made under section 31(4) above, is treated as a taxable person; or
  - (c) the tax on the deemed supply would not be more than £250.
- (2) This paragraph does not apply to any goods in the case of which the taxable person can show to the satisfaction of the Commissioners—
- (a) that no credit for input tax in respect of the supply or importation of the goods has been allowed to him;
  - (b) that the goods were not acquired by him as part of the assets of a business which was transferred to him as a going concern by another taxable person; and
  - (c) that he has not obtained relief in respect of the goods under section 4 of the <sup>M1</sup>Finance Act 1973.
- (3) The Treasury may by order increase or further increase the sum specified in sub-paragraph (1)(c) above.

#### Marginal Citations

**M1** 1973 c. 51.

- [<sup>F69</sup>8 (1) Subject to sub-paragraphs (2) and (3) below, paragraphs 5 to 7 above have effect in relation to land forming part of the assets of, or held or used for the purposes of, a business as if it were goods forming part of the assets of, or held or used for the purposes of, a business.

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- (2) In the application of those paragraphs by virtue of sub-paragraph (1) above, references to transfer, disposition or sale shall have effect as references to the grant or assignment of any interest in, right over or licence to occupy the land concerned.
- (3) Except in relation to-
- (a) the grant or assignment of a major interest; or
  - (b) a grant or assignment otherwise than for a consideration,
- in the application of paragraph 5(1) above by virtue of sub-paragraph (1) above the reference to a supply of goods shall have effect as a reference to a supply of services.]

**Textual Amendments**

**F69** Sch. 2 para. 8 added by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 para. 11(c)

SCHEDULE 3

Section 7

SERVICES SUPPLIED WHERE RECEIVED

- 1 Transfers and assignments of copyright, patents, licences, trademarks and similar rights.

**Modifications etc. (not altering text)**

**C4** Sch. 3 para. 1 amended (*prosp.*) by 1994 c. 26, ss. 106(1), 109(1), Sch. 4 para. 1(2)

- 2 Advertising services.
- 3 Services of consultants, engineers, consultancy bureaux, lawyers, accountants and other similar services; data processing and provision of information (but excluding from this head any services relating to land).
- 4 Acceptance of any obligation to refrain from pursuing or exercising, in whole or part, any business activity or any such rights as are referred to in paragraph 1 above.
- 5 Banking, financial and insurance services (including reinsurance, but not including the provision of safe deposit facilities).
- 6 The supply of staff.
- [<sup>F70</sup>6A The letting on hire of goods other than means of transport.]

*Status: Point in time view as at 16/10/1992.*

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

#### Textual Amendments

**F70** Sch. 3 para. 6A added by S.I. 1985/799, art. 3(a)

- 7 The services rendered by one person to another in procuring for the other any of the services mentioned in paragraphs 1 to [F71 6A]above.

#### Textual Amendments

**F71** Word substituted by S.I. 1985/799, art. 3(b)

VALID FROM 01/01/1993

- [F72 8 Services—
- (a) of the transportation of goods which begins in one member State and ends in a different member State;
  - (b) of loading, unloading, handling and similar activities carried out in connection with services of the description specified in sub-paragraph (a) above;
  - (c) consisting of the making of arrangements for, or of any other activity intended to facilitate, the making by or to another person of—
    - (i) a supply of a description specified in sub-paragraph (a) or (b) above; or
    - (ii) any supply not falling within (i) above, except a supply of any services of a description specified in paragraphs 1 to 7 of this Schedule <sup>F73</sup>,
 which are treated as supplied in the United Kingdom by virtue of the recipient's having made use of his registration number for the purpose of the supply; and section 7(1) of this Act <sup>F74</sup> shall have effect in relation to the services described in sub-paragraphs (a) to (c) above as if the recipient belongs in the United Kingdom if, and only if, he is a taxable person.]

#### Textual Amendments

**F72** Sch. 3 para. 8 added (1.1.1993) by S.I. 1992/3128, art.2 (which said S.I. was revoked (1.11.1993) by S.I. 1993/2328, art. 5.

**F73** Schedule 3 was amended by S.I. 1985/799.

**F74** Section 7(1) was amended by paragraph 1 of Schedule 2 to the Finance Act 1987 (c.16).

*Status: Point in time view as at 16/10/1992.*

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

## SCHEDULE 4

Sections 10(6) and 11(4).

### VALUATION—SPECIAL CASES

- 1 (1) Where—
- (a) the value of a supply made by a taxable person for a consideration in money is (apart from this paragraph) less than its open market value, and
  - (b) the person making the supply and the person to whom it is made are connected, and
  - (c) [<sup>F75</sup>if the supply is a taxable supply,]the person to whom the supply is made is not entitled under sections 14 and 15 of this Act to credit for all the tax on the supply,
- the Commissioners may direct that the value of the supply shall be taken to be its open market value.
- (2) A direction under this paragraph shall be given by notice in writing to the person making the supply, but no direction may be given more than three years after the time of the supply.
- (3) A direction given to a person under this paragraph in respect of a supply made by him may include a direction that the value of any supply—
- (a) which is made by him after the giving of the notice, or after such later date as may be specified in the notice, and
  - (b) as to which the conditions in paragraphs (a) to (c) of sub-paragraph (1) above are satisfied,
- shall be taken to be its open market value.
- (4) For the purposes of this paragraph any question whether a person is connected with another shall be determined in accordance with section 533 of the <sup>M2</sup>Income and Corporation Taxes Act 1970.
- (5) This paragraph does not apply to a supply to which paragraph 10 below applies.

#### Textual Amendments

**F75** Words inserted by [Finance Act 1987 \(c. 16, SIF 40:2\)](#), [s. 17\(1\)\(2\)](#)

#### Marginal Citations

**M2** [1970 c. 10.](#)

- 2 (1) Where—
- (a) goods are imported at a price in money which (together with all such taxes, duties, charges and costs as are specified in subsection (2)(a) and (b) of section 11 of this Act and not included in the price) is less than their value as determined in accordance with subsection (3) of that section, and
  - (b) the person importing the goods and the person entitled to the price are connected, and
  - (c) the person importing the goods is not entitled under sections 14 and 15 of this Act to credit for all the tax paid or payable by him on the importation,

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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). (See end of Document for details)*

the Commissioners may direct that the value of the goods shall be taken to be their value as determined in accordance with the said subsection (3).

- (2) A direction under this paragraph shall be given by notice in writing to the person importing the goods, but no direction may be given more than three years after the time of importation.
- (3) A direction given to a person under this paragraph in respect of goods imported by him may include a direction that the value of any goods—
- (a) which are imported by him after the giving of the notice, or after such later date as may be specified in the notice, and
  - (b) as to which the conditions in paragraphs (a) to (c) of sub-paragraph (1) above are satisfied,
- shall be taken to be their value as determined in accordance with section 11(3) of this Act.
- (4) For the purposes of this paragraph any question whether a person is connected with another shall be determined in accordance with section 533 of the <sup>M3</sup>Income and Corporation Taxes Act 1970.

#### Marginal Citations

**M3** 1970 c. 10.

- 3 Where—
- (a) the whole or part of a business carried on by a taxable person consists in supplying to a number of persons goods to be sold, whether by them or others, by retail, and
  - (b) those persons are not taxable persons,
- the Commissioners may by notice in writing to the taxable person direct that the value of any such supply by him after the giving of the notice or after such later date as may be specified in the notice shall be taken to be its open market value on a sale by retail.

VALID FROM 01/01/1993

- <sup>F76</sup>3A(1) Where—
- (a) any goods whose supply involves their removal to the United Kingdom—
    - (i) are charged in connection with their removal to the United Kingdom with a duty of excise or with car tax; or
    - (ii) on that removal are subject, in accordance with any provision for the time being having effect for transitional purposes in connection with the accession of any State to the European Communities, to any Community customs duty or agricultural levy of the Economic Community;
- or



*Status: Point in time view as at 16/10/1992.*

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(b) the time of supply of any dutiable goods, or of any goods which comprise a mixture of dutiable goods and other goods, is determined under section 35(4) of this Act to be the duty point,

then the value of the supply shall be taken for the purposes of this Act to be the sum of its value apart from this paragraph and the amount, so far as not already included in that value, of the duty, tax or, as the case may be, agricultural levy which has been or is to be paid in respect of the goods.

(2) In this paragraph “dutiable goods” and “duty point” have the same meanings as in section 35 of this Act.]

#### Textual Amendments

**F76** Sch. 4 para. 3A inserted (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), Sch. 3 Pt. I para. 61(2); S.I. 1992/3261, art. 3, Sch. (with art. 4)

- 4 (1) Where goods or services are supplied for a consideration in money and on terms allowing a discount for prompt payment, the consideration shall be taken for the purposes of section 10 of this Act as reduced by the discount, whether or not payment is made in accordance with those terms.
- (2) This paragraph does not apply where the terms include any provision for payment by instalments.
- 5 (1) Where goods are imported at a price in money and on terms allowing a discount for prompt payment, the price shall be taken for the purposes of section 11(2) of this Act as reduced by the discount, whether or not payment is made in accordance with those terms.
- (2) This paragraph does not apply where the terms include any provision for payment by instalments.
- 6 Where a right to receive goods or services for an amount stated on any token, stamp or voucher is granted for a consideration, the consideration shall be disregarded for the purposes of this Act except to the extent (if any) that it exceeds that amount.
- 7 [F77(1)] Where there is a supply of goods by virtue of—
- (a) a Treasury order under section 3(5) of this Act; or
  - (b) paragraph 5(1) [F78 or 5A] of Schedule 2 to this Act (but otherwise than for a consideration); or
  - (c) paragraph 7 of that Schedule,
- [F79] then, except where paragraph 10 below applies, the value of the supply shall be determined as follows.
- (2) The value of the supply shall be taken to be—

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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). (See end of Document for details)*

- (a) such consideration in money as would be payable by the person making the supply if he were, at the time of the supply, to purchase goods identical in every respect (including age and condition) to the goods concerned; or
  - (b) where the value cannot be ascertained in accordance with paragraph (a) above, such consideration in money as would be payable by that person if he were, at that time, to purchase goods similar to, and of the same age and condition as, the goods concerned; or
  - (c) where the value can be ascertained in accordance with neither paragraph (a) nor paragraph (b) above, the cost of producing the goods concerned if they were produced at that time.
- (3) For the purposes of sub-paragraph (2) above the amount of consideration in money that would be payable by any person if he were to purchase any goods shall be taken to be the amount that would be so payable after the deduction of any amount included in the purchase price in respect of value added tax on the supply of the goods to that person.]

#### Textual Amendments

- F77** Word in *Sch. 4 para. 7* inserted (1.8.1992) by *Finance (No. 2) Act 1992 (c. 48)*, s. 14(2), **Sch. 3 Pt. I para. 61(3)(a)**; S.I. 1992/1867, art. 3, **Sch. Pt.I**.
- F78** Word in *Sch. 4 para. 7(1)(b)* inserted (1.8.1992) by *Finance (No. 2) Act 1992 (c. 48)*, s. 14(2), **Sch. 3 Pt. I para. 61(3)(b)**; S.I. 1992/1867, art. 3, **Sch. Pt.I**.
- F79** Words and *Sch. 4 para. 7(2)(3)* substituted (1.8.1992) by *Finance (No. 2) Act 1992 (c. 48)*, s. 14(2), **Sch. 3 Pt. I para. 61(3)(c)**; S.I. 1992/1867, art. 3, **Sch. Pt.I**.

- 8 Where there is a supply of services by virtue of—
- (a) a Treasury order under section 3(4) of this Act; or
  - (b) paragraph 5(3) of Schedule 2 to this Act (but otherwise than for a consideration),
- the value of the supply shall be taken to be the full cost to the taxable person of providing the services except where paragraph 10 below applies.

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- [<sup>F80</sup>8A Where any supply of services is treated by virtue of section 7 of this Act as made by the person by whom they are received, the value of the supply shall be taken—
- (a) in a case where the consideration for which the services were in fact supplied to him was a consideration in money, to be such amount as is equal to that consideration; and
  - (b) in a case where that consideration did not consist or not wholly consist of money, to be such amount in money as is equivalent to that consideration.]

*Status: Point in time view as at 16/10/1992.*

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

#### Textual Amendments

**F80** Sch. 4 para. 8A inserted (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), Sch. 3 Pt. I para. 61(4); S.I. 1992/3261, art. 3, Sch. (with art. 4)

- 9 [F81(1) This paragraph applies where a supply of services consists in the provision of accommodation falling within paragraph [F82(c)] of item 1 of Group 1 in Schedule 6 to this Act and-
- (a) that provision is made to an individual for a period exceeding four weeks; and
  - (b) throughout that period the accommodation is provided for the use of the individual either alone or together with one or more other persons who occupy the accommodation with him otherwise than at their own expense (whether incurred directly or indirectly).
- (2) Where this paragraph applies]
- (a) the value of so much of the supply as is in excess of four weeks shall be taken to be reduced to such part thereof as is attributable to facilities other than the right to occupy the accommodation; and
  - (b) that part shall be taken to be not less than 20 per cent.

#### Textual Amendments

**F81** Words substituted by Finance Act 1986 (c. 41, SIF 40:2), s. 11(1)(2)

**F82** “(c)” substituted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 paras. 4(2), 12

- 10 (1) This paragraph applies to a supply of goods or services, whether or not for a consideration, which is made by an employer and consists of—
- (a) the provision in the course of catering of food or beverages to his employees, or
  - (b) the provision of accommodation for his employees in a hotel, inn, boarding house or similar establishment.
- (2) The value of a supply to which this paragraph applies shall be taken to be nil unless the supply is for a consideration consisting wholly or partly of money, and in that case its value shall be determined without regard to any consideration other than money.
- 11 (1) Where any sum relevant for determining value is expressed in a currency other than sterling, it is to be converted into sterling in accordance with Community rules applicable to valuation for customs purposes.
- (2) In relation to a supply of goods or services, the material time for valuation, by reference to which the appropriate exchange rate is determined under the rules, is the time of supply.
- 12 Regulations may require that in prescribed circumstances there is to be taken into account, as constituting part of the consideration for the purposes of section 10(2)

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of this Act (where it would not otherwise be so taken into account), money paid in respect of the supply by persons other than those to whom the supply is made.

- 13 A direction under paragraph 1 <sup>F83</sup> . . . or 3 above may be varied or withdrawn by the Commissioners by a further direction given by notice in writing.

**Textual Amendments**

**F83** Word in *Sch. 4 para. 13* 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)

VALID FROM 01/12/1992

<sup>F84</sup>SCHEDULE 4A

VALUATION OF ACQUISITIONS FROM OTHER MEMBER STATES - SPECIAL CASES]

**Textual Amendments**

**F84** *Sch. 4A* inserted (1.12.1992 to extent mentioned in *S.I. 1992/2979 art. 4* and 1.1.1993 insofar as not then already in force) by *Finance (No. 2) Act 1992 (c. 48), s. 14(2), Sch.3 Pt. I para. 62*; *S.I. 1992/2979, art. 4, Sch. Pt.II* (with art. 5); *S.I. 1992/3261, art. 3, Sch.* (with art. 4)

SCHEDULE 5

Section 16.

ZERO-RATING

**GROUP 1—FOOD**

The supply of anything comprised in the general items set out below, except—

- (a) a supply in the course of catering; and
- (b) a supply of anything comprised in any of the excepted items set out below, unless it is also comprised in any of the items overriding the exceptions set out below which relates to that excepted item.

*General items*

Item No.

- 1. Food of kind used for human consumption.

*Status: Point in time view as at 16/10/1992.*

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

2. Animal feeding stuffs.
3. Seeds or other means of propagation of plants comprised in item 1 or 2.
4. Live animals of a kind generally used as, or yielding or producing, food for human consumption.

#### *Excepted items*

Item No.

1. Ice cream, ice lollies, frozen yogurt, water ices and similar frozen products, and prepared mixes and powders for making such products.

[<sup>F90</sup>2. Confectionery, not including cakes or biscuits other than biscuits wholly or partly covered with chocolate or with some product similar in taste and appearance.]

3. Beverages chargeable with any duty of excise specifically charged on spirits, beer, wine or made-wine and preparations thereof.

4. Other manufactured beverages, including fruit juices and bottled waters, and syrups, concentrates, essences, powders, crystals or other products for the preparation of beverages.

5. Any of the following when packaged for human consumption without further preparation, namely, potato crisps, potato sticks, potato puffs, and similar products made from the potato, or from potato flour, or from potato starch, and savoury food products obtained by the swelling of cereals or cereal products; and salted or roasted nuts other than nuts in shell.

6. Pet foods, canned, packaged or prepared; packaged foods (not being pet foods) for birds other than poultry or game; and biscuits and meal for cats and dogs.

7. Goods described in items 1, 2 and 3 of the general items which are canned, bottled, packaged or prepared for use—

- (a) in the domestic brewing of any beer;
- (b) in the domestic making of any cider or perry;
- (c) in the domestic production of any wine or made-wine.

#### **Textual Amendments**

**F90** Words substituted by S.I. 1988/507, art. 2(a)

#### *Items overriding the exceptions*

Item No.

1. Yogurt unsuitable for immediate consumption when frozen.
2. Drained cherries.
3. Candied peels.
4. Tea, maté, herbal teas and similar products, and preparations and extracts thereof.
5. Cocoa, coffee and chicory and other roasted coffee substitutes, and preparations and extracts thereof.

*Status: Point in time view as at 16/10/1992.*

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

## 6. Preparations and extracts of meat, yeast, egg or milk.

### Notes:

- (1) “Food” includes drink.
- (2) “Animal” includes bird, fish, crustacean and mollusc.
- (3) A supply of anything in the course of catering includes <sup>F91</sup>
  - (a) any supply of it for consumption on the premises on which it is supplied [<sup>F92</sup>and
  - (b) any supply of hot food for consumption off those premises; and for the purpose of paragraph (b) above “hot food” means food which, or any part of which,-
    - (i) has been heated for the purpose of enabling it to be consumed at a temperature above the ambient air temperature; and
    - (ii) is at the time of the supply above that temperature].
- (4) Item 1 of the items overriding the exceptions relates to item 1 of the excepted items.
- (5) Items 2 and 3 of the items overriding the exceptions relate to item 2 of the excepted items [<sup>F93</sup>, and, for the purposes of item 2 of the excepted items “confectionery” includes chocolates, sweets and biscuits; drained, glacé or crystallized fruits; and any item of sweetened prepared food which is normally eaten with the fingers.]
- (6) Items 4 to 6 of the items overriding the exceptions relate to item 4 of the excepted items.
- (7) Any supply described in this Group shall include a supply of services described in paragraph 1(1) of Schedule 2 to this Act.

#### Textual Amendments

- F91** “(a” inserted (*retrospectively*) by Finance Act 1984 (c. 43, SIF 40:1), s. 10(1)(2)(a), Sch. 6 para. 1
- F92** Words added (*retrospectively*) by Finance Act 1984 (c. 43, SIF 40:1), s. 10(1)(2)(a), Sch. 6 para. 1
- F93** Words added by S.I. 1988/507, art. 2(b)

## GROUP 2—SEWERAGE SERVICES AND WATER

### Item No.

- 1 Services of—
  - (a) reception, disposal or treatment of foul water or sewage in bulk; and
  - [<sup>F94</sup>(b) emptying of any cesspools, septic tanks or similar receptacles which are used otherwise than in connection with the carrying on in the course of a business of a relevant industrial activity.]

#### Textual Amendments

- F94** Sch. 5 Group 2 Item 1 paragraph (b) substituted by Finance Act 1989 (c. 26, SIF 40:2), s. 19(2)(5)

- 2 [<sup>F95</sup>The supply, for use otherwise than in connection with the carrying on in the course of a business of a relevant industrial activity, of]water other than—
  - (a) distilled water, deionised water and water of similar purity, and
  - (b) water comprised in any of the excepted items set out in Group 1.

*Status: Point in time view as at 16/10/1992.*

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

<sup>F96</sup>Note: “Relevant industrial activity” means any activity described in any of Divisions 1 to 5 of the 1980 edition of the publication prepared by the Central Statistical Office and known as the Standard Industrial Classification.]

#### Textual Amendments

**F95** Words inserted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 19(3)(5)

**F96** Note inserted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 19(4)(5)

### GROUP 3—BOOKS, ETC.

Item No.

1. Books, booklets, brochures, pamphlets and leaflets.
2. Newspapers, journals and periodicals.
3. Children’s picture books and painting books.
4. Music (printed, duplicated or manuscript).
5. Maps, charts and topographical plans.
6. Covers, cases and other articles supplied with items 1 to 5 and not separately accounted for.

*Note:* Items 1 to 6—

(a) do not include plans or drawings for industrial, architectural, engineering, commercial or similar purposes; but

(b) include the supply of the services described in paragraph 1(1) of Schedule 2 to this Act in respect of goods comprised in the items.

### GROUP 4—TALKING BOOKS FOR THE BLIND AND HANDICAPPED AND WIRELESS SETS FOR THE BLIND

ITEM NO.

- 1 The supply to the Royal National Institute for the Blind, the National Listening Library or other similar charities of—
  - (a) magnetic tape specially adapted for the recording and reproduction of speech for the blind or severely handicapped;
  - (b) apparatus designed or specially adapted for the making on a magnetic tape, by way of the transfer of recorded speech from another magnetic tape, of a recording described in paragraph (f) below;
  - (c) apparatus designed or specially adapted for transfer to magnetic tapes of a recording made by apparatus described in paragraph (b) above;
  - (d) apparatus for re-winding magnetic tape described in paragraph (f) below;

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- (e) apparatus designed or specially adapted for the reproduction from recorded magnetic tape of speech for the blind or severely handicapped which is not available for use otherwise than by the blind or severely handicapped;
- (f) magnetic tape upon which has been recorded speech for the blind or severely handicapped, such recording being suitable for reproduction only in the apparatus mentioned in paragraph (e) above;
- [<sup>F97</sup>(g) apparatus solely for the making on a magnetic tape of a sound recording which is for use by the blind or severely handicapped;]
- [<sup>F98</sup>(h) parts and accessories (other than a magnetic tape for use with apparatus described in paragraph (g) above) for goods comprised in paragraphs (a) to (g) above [<sup>F99</sup>;
  - (i) the supply of a service of repair or maintenance of any goods comprised in paragraphs (a) to (h) above]
 .]

#### Textual Amendments

- F97** Sch. 5 Group 4 Item 1(g) substituted by S.I. 1986/530, art. 2(a)  
**F98** Sch. 5 Group 4 Item 1(h) added by S.I. 1986/530, art. 2(b)  
**F99** Sch. 5 Group 4 item 1(i) added (1.4.1992) by S.I. 1992/628, art.2.

- [<sup>F100</sup>2 The supply to a charity of—
- (a) wireless receiving sets; or
  - (b) apparatus solely for the making and reproduction of a sound recording on a magnetic tape permanently contained in a cassette,
- being goods solely for gratuitous loan to the blind.]

*Note:* The supply mentioned in items 1 and 2 includes the letting on hire of goods comprised in the items.

#### Textual Amendments

- F100** Sch. 5 Group 4 Item 2 substituted by S.I. 1986/530, art. 2(c)

## GROUP 5

## GROUP 6



*Status: Point in time view as at 16/10/1992.*

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

## [<sup>F101</sup>GROUP 7—FUEL AND POWER FOR DOMESTIC OR CHARITY USE

ITEM NO.]

### Textual Amendments

**F101** Sch. 5 Group 7 substituted by Finance Act 1989 (c. 26, SIF 40:2), s. 21(1)(2)

- 1 Supplies for qualifying use of—
- (a) coal, coke or other solid substances held out for sale solely as fuel;
  - (b) coal gas, water gas, producer gases or similar gases;
  - (c) petroleum gases, or other gaseous hydrocarbons, whether in a gaseous or liquid state;
  - (d) fuel oil, gas oil or kerosene; or
  - (e) electricity, heat or air-conditioning.
- Notes:*
- (1) “Qualifying use” means—
    - (a) domestic use; or
    - (b) use by a charity otherwise than in the course or furtherance of a business.
  - (2) The following supplies are always for domestic use—
    - (a) a supply of not more than one tonne of coal or coke held out for sale as domestic fuel;
    - (b) a supply of wood, peat or charcoal not intended for sale by the recipient;
    - (c) a supply to a person at any premises of piped gas (that is, gas within paragraph (b) of item 1, or petroleum gas in a gaseous state, provided through pipes) where the gas (together with any other piped gas provided to him at the premises by the same supplier) was not provided at a rate exceeding 150 therms a month;
    - (d) a supply of petroleum gas in a liquid state where the gas is supplied in cylinders the net weight of each of which is less than 50 kilogrammes and either the number of cylinders supplied is 20 or fewer or the gas is not intended for sale by the recipient;
    - (e) a supply of petroleum gas in a liquid state, otherwise than in cylinders, to a person at any premises at which he is not able to store more than two tonnes of such gas;
    - (f) a supply of not more than 2,300 litres of fuel oil, gas oil or kerosene;
    - (g) a supply of electricity to a person at any premises where the electricity (together with any other electricity provided to him at the premises by the same supplier) was not provided at a rate exceeding 1000 kilowatt hours a month.
  - (3) Supplies not within Note (2) are for domestic use if and only if the goods supplied are for use in—
    - (a) a building, or part of a building, which consists of a dwelling or number of dwellings;
    - (b) a building, or part of a building, used for a relevant residential purpose;

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- (c) self-catering holiday accommodation;
  - (d) a caravan; or
  - (e) a houseboat.
- (4) Use for a relevant residential purpose means use as—
- (a) a home or other institution providing residential accommodation for children;
  - (b) a home or other institution providing residential accommodation with personal care for persons in need of personal care by reason of old age, disablement, past or present dependence on alcohol or drugs or past or present mental disorder;
  - (c) a hospice;
  - (d) residential accommodation for students or school pupils;
  - (e) residential accommodation for members of any of the armed forces;
  - (f) a monastery, nunnery or similar establishment; or
  - (g) an institution which is the sole or main residence of at least 90 per cent. of its residents,
- except use as a hospital, a prison or similar institution or an hotel or inn or similar establishment.
- (5) Self-catering holiday accommodation includes any accommodation advertised or held out as such.
- (6) “Houseboat” means a boat or other floating decked structure designed or adapted for use solely as a place of permanent habitation and not having means of, or capable of being readily adapted for, self-propulsion.
- (7) Where there is a supply of goods partly for qualifying use and partly not—
- (a) if at least 60 per cent. of the goods are supplied for qualifying use, the whole supply shall be treated as a supply for qualifying use; and
  - (b) in any other case, an apportionment shall be made to determine the extent to which the supply is a supply for qualifying use.
- (8) Paragraph (a) of item 1 shall be deemed to include combustible materials put up for sale for kindling fires but shall not include matches <sup>F102</sup> . . .
- (9) Paragraphs (b) and (c) of item 1 do not include any road fuel gas (within the meaning of the Hydrocarbon Oil Duties Act 1979) on which a duty of excise has been charged or is chargeable.
- (10) Paragraph (d) of item 1 does not include hydrocarbon oil on which a duty of excise has been or is to be charged without relief from, or rebate of, such duty by virtue of the provisions of the Hydrocarbon Oil Duties Act 1979.
- (11) “Fuel oil” means heavy oil which contains in solution an amount of asphaltenes of not less than 0.5 per cent. or which contains less than 0.5 per cent. but not less than 0.1 per cent. of asphaltenes and has a closed flash point not exceeding 150°C.
- (12) “Gas oil” means heavy oil of which not more than 50 per cent. by volume distils at a temperature not exceeding 240°C and of which more than 50 per cent. by volume distils at a temperature not exceeding 340°C.
- (13) “Kerosene” means heavy oil of which more than 50 per cent. by volume distils at a temperature not exceeding 240°C.

*Status: Point in time view as at 16/10/1992.*

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

(14) “Heavy oil” shall have the same meaning as in the Hydrocarbon Oil Duties Act 1979.

#### Textual Amendments

**F102** Words in note (8) repealed (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), ss. 17(1)(2), 82, [Sch. 18 Pt.V\(2\)](#) and by the note at the end of Pt. V(2) of Sch. 18 it is provided that this repeal has effect in accordance with s. 17 of that 1992 Act.

### [<sup>F103</sup>GROUP 8—CONSTRUCTION OF DWELLINGS, ETC.

ITEM NO.]

#### Textual Amendments

**F103** [Sch. 5 Group 8](#) substituted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 18, [Sch. 3 paras. 1, 12, 13](#) (with [Sch. 3 paras. 13\(2\)\(4\)](#))

#### Modifications etc. (not altering text)

**C5** [Sch. 5 Group 8](#) modified by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 18, [Sch. 3 para. 12\(3\)\(a\)](#)

- 1 The grant by a person constructing a building—
  - (a) designed as a dwelling or number of dwellings; or
  - (b) intended for use solely for a relevant residential purpose or a relevant charitable purpose,of a major interest in, or in any part of, the building or its site.
  
- 2 The supply in the course of the construction of—
  - (a) a building designed as a dwelling or number of dwellings or intended for use solely for a relevant residential purpose or a relevant charitable purpose; or
  - (b) any civil engineering work necessary for the development of a permanent park for residential caravans,of any services other than the services of an architect, surveyor or any person acting as consultant or in a supervisory capacity.
  
- 3 The supply to a person of—
  - (a) materials ; or
  - (b) builders’ hardware, sanitary ware or other articles of a kind ordinarily installed by builders as fixtures,by a supplier who also makes to the same person supplies within item 2 of this Group or Group 8A below of services which include the use of the materials or the installation of the articles.

*Notes:*

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*Status: Point in time view as at 16/10/1992.*

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

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- (1) “Grant” includes assignment.
- (2) “Dwelling” includes a garage constructed at the same time as a dwelling for occupation together with it.
- (3) Use for a relevant residential purpose means use as—
  - (a) a home or other institution providing residential accommodation for children;
  - (b) a home or other institution providing residential accommodation with personal care for persons in need of personal care by reason of old age, disablement, past or present dependence on alcohol or drugs or past or present mental disorder;
  - (c) a hospice;
  - (d) residential accommodation for students or school pupils;
  - (e) residential accommodation for members of any of the armed forces;
  - (f) a monastery, nunnery or similar establishment; or
  - (g) an institution which is the sole or main residence of at least 90 per cent. of its residents,except use as a hospital, a prison or similar institution or an hotel, inn or similar establishment.
- (4) Use for a relevant charitable purpose means use by a charity in either or both of the following ways, namely-
  - (a) otherwise than in the course or furtherance of a business;
  - (b) as a village hall or similarly in providing social or recreational facilities for a local community.
- (5) Where part of a building is designed as a dwelling or number of dwellings or intended for use solely for a relevant residential purpose or a relevant charitable purpose (and part is not)-
  - (a) a grant or other supply relating only to the part so designed or intended for such use (or its site) shall be treated as relating to a building so designed or intended for such use;
  - (b) a grant or other supply relating only to the part neither so designed nor intended for such use (or its site) shall not be so treated; and
  - (c) in the case of any other grant or other supply relating to, or to any part of, the building (or its site), an apportionment shall be made to determine the extent to which it is to be so treated.
- (6) Where all or part of a building is intended for use solely for a relevant residential purpose or a relevant charitable purpose-
  - (a) a supply relating to the building (or any part of it) shall not be taken for the purposes of item 2 or 3 as relating to a building intended for such use unless it is made to a person who intends to use the building (or part) for such a purpose; and
  - (b) a grant or other supply relating to the building (or any part of it) shall not be taken as relating to a building intended for such use unless before it is made the person to whom it is made has given to the person making it a certificate in such form as may be specified in a notice published by the Commissioners stating that the grant or other supply (or a specified part of it) so relates.

*Status: Point in time view as at 16/10/1992.*

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

- [<sup>F104</sup>(7) The grant of an interest in, or in any part of—
- (a) a building designed as a number of dwellings; or
  - (b) the site of such a building,
- is not within item 1 if—
- (i) the interest granted is such that the grantee is not entitled to reside in the building, or part, throughout the year; or
  - (ii) residence there throughout the year, or the use of the building or part as the grantee's principal private residence, is prevented by the terms of a covenant, statutory planning consent or similar permission.]

(8) Where the major interest referred to in item 1 is a tenancy or lease—

    - (a) if a premium is payable, the grant falls within that item only to the extent that it is made for consideration in the form of the premium; and
    - (b) if a premium is not payable, the grant falls within that item only to the extent that it is made for consideration in the form of the first payment of rent due under the tenancy or lease.

(9) The reference in item 2 to the construction of a building or work does not include a reference to—

    - (a) the conversion, reconstruction, alteration or enlargement of an existing building or work; or
    - (b) any extension or annexation to an existing building which provides for internal access to the existing building or of which the separate use, letting or disposal is prevented by the terms of any covenant, statutory planning consent or similar permission;

and the reference in item 1 to a person constructing a building shall be construed accordingly.

(10) A caravan is not a residential caravan if residence in it throughout the year is prevented by the terms of a covenant, statutory planning consent or similar permission.

(11) Item 2 does not include the supply of services described in paragraph 1(1) or 5(3) of Schedule 2 to this Act.

(12) The goods referred to in item 3 do not include—

    - (a) finished or prefabricated furniture, other than furniture designed to be fitted in kitchens;
    - (b) materials for the construction of fitted furniture, other than kitchen furniture;
    - (c) domestic electrical or gas appliances, other than those designed to provide space heating or water heating or both; or
    - (d) carpets or carpeting material.

(13) Section 16(3) of this Act does not apply to goods forming part of a description of supply in this Group.

#### Textual Amendments

**F104** Note 7 substituted (1.2.1991) by [S.I. 1990/2553](#), [art. 2](#)

*Status: Point in time view as at 16/10/1992.*

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

## <sup>F105</sup>GROUP 8A—PROTECTED BUILDINGS.

### Textual Amendments

**F105** Sch. 5 Group 8A inserted (*retrospectively*) by Finance Act 1984 (c. 43, SIF 40:2) s. 10(2), Sch. 6 para. 8

### Modifications etc. (not altering text)

**C6** Sch. 5 Group 8A modified by Finance Act 1989 (c. 26, SIF 40:2), s. 18, **Sch. 3 para. 12(3)(b)**

Item No.]

- 1 The [<sup>F106</sup>grant] by a person substantially reconstructing a protected building, of a major interest in, or in any part of, the building or its site.

### Textual Amendments

**F106** Word substituted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 paras. 2(2), 12, **13** (with Sch. 3 para. 13(2)(4))

- 2 The supply, in the course of an approved alteration of a protected building, of any services other than the services of an architect, surveyor or any person acting as consultant or in a supervisory capacity.

*Notes*

- (1) “Protected Building” means [<sup>F107</sup>a building which is designed to remain as or become a dwelling or number of dwellings or is intended for use solely for a relevant residential purpose or a relevant charitable purpose after the reconstruction or alteration and which, in either case,] is—
- (a) a listed building, within the meaning of—
    - (i) [<sup>F108</sup>the Planning (Listed Buildings and Conservation Areas) Act 1990]; or
    - (ii) the <sup>M4</sup> Town and Country Planning (Scotland) Act 1972; or
    - (iii) the <sup>M5</sup> Planning (Northern Ireland) Order [<sup>F109</sup>1991]; or
  - (b) a scheduled monument, within the meaning of —
    - (i) the <sup>M6</sup> Ancient monuments and Archaeological areas Act 1979; or
    - (ii) the <sup>M7</sup> Historic Monuments Act (Northern Ireland) 1971.
- [<sup>F110</sup>(1A) Notes (1) to (8) to Group 8 above apply in relation to this Group as they apply in relation to that Group.]
- (2) For the purposes of item 1, a protected building shall not be regarded as substantially reconstructed unless the reconstruction is such that at least one of the following conditions is fulfilled when the reconstruction is completed-
- (a) that, of the works carried out to effect the reconstruction, at least [<sup>F110</sup>three-fifths], measured by reference to cost, are of such a nature that the supply of services (other than excluded services) materials and other items to carry out the works, would, if supplied by a taxable person, be within either item

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*Status: Point in time view as at 16/10/1992.*

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

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2 of this Group or item 3 of Group 8 above, as it applies to a supply by a person supplying services within item 2 of this Group, and

- (b) that the reconstructed building incorporates no more of the original building (that is to say, the building as it was before the reconstruction began) than the external walls, together with other external features of architectural or historic interest;

and in paragraph (a) above “excluded services” means the services of an architect, surveyor or other person acting as consultant or in a supervisory capacity.

(3) “Approved alteration” means,—

- (a) in the case of a protected building which is an ecclesiastical building which is for the time being used for ecclesiastical purposes or would be so used but for the works in question, any works of alteration; and
- (b) in the case of a protected building which is a scheduled monument within the meaning of the Historic Monuments Act (Northern Ireland) <sup>M8</sup>1971 and in respect of which a protection order, within the meaning of that Act, is in force, works of alteration for which consent has been given under section 10 of that Act; and
- (c) in any other case, works of alteration which may not, or but for the existence of a Crown interest or Duchy interest could not, be carried out unless authorised under, or under any provision of,—

(i) <sup>F111</sup>Part I of the Planning (Listed Buildings and Conservation Areas) Act 1990]

(ii) Part IV of the Town and Country Planning (Scotland) Act <sup>M9</sup>1972,

(iii) Part V of the Planning (Northern Ireland) Order <sup>M10</sup><sup>F109</sup>1991], or

(iv) Part I of the <sup>M11</sup>Ancient Monuments and Archaeological Areas Act 1979,

and for which, except in the case of a Crown interest or Duchy interest, consent has been obtained under any provision of that Part;

and in paragraph (c) above “Crown interest” and “Duchy interest” have the same meaning as in section 50 of the said Act of 1979.

(4) For the purposes of paragraph (a) of Note (3), a building used or available for use by a minister of religion wholly or mainly as a residence from which to perform the duties of his office shall be treated as not being an ecclesiastical building.

(5)

<sup>F112</sup>(6) In item 2 “alteration” does not include repair or maintenance; and where any work consists partly of an approved alteration and partly of other work, an apportionment shall be made to determine the supply which falls within item 2.

<sup>F113</sup>(6A) For the purposes of item 2 the construction of a building separate from, but in the curtilage of, a protected building does not constitute an alteration of the protected building.]

<sup>F114</sup>(7) Item 2 does not include the supply of services described in paragraph 1(1) or 5(3) of Schedule 2 to this Act.]

*Status: Point in time view as at 16/10/1992.*

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

#### Textual Amendments

- F107** Words substituted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 paras. 2(3), 12, **13** (with Sch. 3 para. 13(2)(4))
- F108** Words substituted by Planning (Consequential Provisions) Act 1990 (c. 11, SIF 123:1, 2), s. 4, **Sch. 2 para. 61(a)**
- F109** Word in Sch. 5 Group 8A Notes (1)(a)(iii) and (3)(c)(iii) substituted by S.I. 1991/1220, art. 133(1), **Sch.5**
- F110** Note (1A) inserted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 paras. 2(4), 12, **13** (with Sch. 3 para. 13(2)(4))
- F111** Words substituted by Planning (Consequential Provisions) Act 1990 (c. 11, SIF 123:1, 2), s. 4, **Sch. 2 para. 61(b)**
- F112** Note (5) repealed by Finance Act 1989 (c. 26, SIF 40:2), ss. 18, 187(1), Sch. 3 paras. 2(5), 12, 13, **Sch. 17 Pt. III** Note 2 (with Sch. 3 para. 13(2)(4))
- F113** Note (6A) inserted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 paras. 2(6), 12, **13** (with Sch. 3 para. 13(2)(4))
- F114** Note (7) substituted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 paras. 2(7), 12, **13** (with Sch. 3 para. 13(2)(4))

#### Marginal Citations

- M4** 1972 c. 52 (**123:2**).
- M5** S.I. 1991/1220 (N.I. 11)
- M6** 1979 c. 46 (**3**)
- M7** 1971 c. 17 (N.I.)
- M8** 1971 c.17 (N.I.)
- M9** 1972 c. 52 (**123:2**)
- M10** S.I. 1991/1220 (N.I. 11)
- M11** 1979 c. 46(3)

### GROUP 9—INTERNATIONAL SERVICES

Item No.

- 1 The supply of services relating to land situated outside the United Kingdom.
- [<sup>F115</sup>2 The letting on hire of any means of transport for use in a place outside the United Kingdom and the other member States of the Economic Community throughout the period of the hiring which-
- (a) are exported by the lessor to such a place, or
- (b) are in such a place at the time of the supply.]

#### Textual Amendments

- F115** Sch. 5 Group 9 Item 2 substituted by S.I. 1985/799, art. 4(a)

- [<sup>F116</sup>3 The supply of—
- (a) cultural, artistic, sporting, scientific, educational or entertainment services;
- or



*Status: Point in time view as at 16/10/1992.*

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

- (b) exhibition services; or
- (c) services ancillary to, including that of organising, the performance outside the United Kingdom of any services in paragraphs (a) or (b),  
being services performed outside the United Kingdom.]

#### Textual Amendments

**F116** Sch. 5 Group 9 Item 3 substituted by S.I. 1987/518, art. 3

- 4 The supply of services of valuing or of carrying out work on goods situated outside the United Kingdom, being services performed outside the United Kingdom.
- 5 The supply to a person in his business capacity (and not in his private capacity) who in that capacity belongs in a country, other than the United Kingdom, which is a member State of the Economic Community of any service comprised in paragraphs 1 to 7 of Schedule 3 to this Act.
- 6 The supply to a person who belongs in a country, other than the Isle of Man, which is not a member State of the Economic Community of—
  - (a) any service comprised in paragraphs 1 to 7 of Schedule 3 to this Act other than—
    - (i) insurance and reinsurance services described in Group 2 of Schedule 6 to this Act;
    - (ii) the issue, transfer or receipt of, or any dealing with any certificate of deposit;
  - (b) insurance by a person described in item 1 of Group 2 of Schedule 6 to this Act other than that upon or against any risks or other things described in groups 3 and 4 of Part II of Schedule 2 to the <sup>M12</sup>Insurance Companies Act 1982;
  - (c) reinsurance by a person described in item 1 of Group 2 of Schedule 6 to this Act;
  - (d) services comprised in item 3 or 4 of Group 2 of Schedule 6 to this Act which are in respect of a supply of insurance or reinsurance comprised in this item.

#### Marginal Citations

**M12** 1982 c. 50.

- 7 The supply of—
  - (a) insurance (and not of reinsurance) by a person described in item 1 of Group 2 of Schedule 6 to this Act upon or against any risks or other things described in groups 3 and 4 of Part II of Schedule 2 to the Insurance Companies Act 1982 where the supply is in connection with the carriage

*Status: Point in time view as at 16/10/1992.*

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

- of passengers, or of goods, to or from a place, other than the Isle of Man, outside the member States of the Economic Community;
- (b) services comprised in item 3 or 4 of Group 2 of Schedule 6 to this Act which are in respect of a supply of insurance comprised in this item.
- 8 The supply—
- (a) by the Export Credits Guarantee Department or a person described in item 1 of Group 2 of Schedule 6 to this Act of insurance against risks incurred in the making of advances or the granting of credits in connection with goods for export outside the member States of the Economic Community, other than goods for removal to the Isle of Man; or
- (b) of services comprised in item 3 or 4 of Group 2 of Schedule 6 to this Act which are in respect of a supply of insurance comprised in this item.
- 9 The supply of services comprised in [F117 items 1 to 5] of Group 5 of Schedule 6 to this Act where the services are in connection with—
- (a) the export of specific goods; or
- (b) the transshipment (whether within or outside the United Kingdom) of goods, the ultimate destination of the goods being a place outside the Economic Community other than the Isle of Man.

#### Textual Amendments

F117 Words substituted by S.I. 1987/518, art. 6

- 10 The supply of services to a person who belongs in a country, other than the United Kingdom, of work carried out on goods which, for that purpose, are acquired within, or imported into, the United Kingdom for subsequent export and in fact are exported.
- 11 The supply of services in procuring for another person—
- (a) an export of goods from the United Kingdom; or
- (b) any of the supplies of services comprised in item 1, 2, 3, 4, 5, 6, or 10 of this Group; or
- (c) any supply of goods or services made outside the United Kingdom.

*Notes:*

- (1) Item 1 includes—
- (a) services in the course of the construction, alteration, repair, maintenance or demolition of any building or of any civil engineering work; and
- (b) services such as are supplied by estate agents and auctioneers, architects, surveyors, engineers and others involved in matters relating to land,
- but does not include any services comprised in paragraphs 1 to 7 of Schedule 3 to this Act.

[F118(2) Item 3-

*Status: Point in time view as at 16/10/1992.*

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

- (a) “exhibition” includes any conference or meeting;
  - (b) there are not included any services comprised in paragraphs 1 to 7 of Schedule 3 to this Act other than the letting on hire of stands at exhibitions.]
- (3) Items 1 to 5 do not include services comprised in any Group of Schedule 6 to this Act.
- (4) Items 5 and 6 do not include—
- (a) services of education, health or training (which are not comprised in any Group of Schedule 6 to this Act) performed in the United Kingdom other than training supplied to a foreign Government acting in furtherance of its sovereign activities; or
  - (b)
  - <sup>F119</sup>(c)
- <sup>F120F119</sup>(d) the letting on hire of any goods to be used in the United Kingdom.]
- (5) Item 6 does not include services comprised in any Group other than those comprised in Group 2 or Group 5 of Schedule 6 to this Act.
- (6) In item 6 “certificate of deposit” means a document relating to money, in any currency, which has been deposited with the issuer or some other person, being a document which recognises an obligation to pay a stated amount to bearer or to order, with or without interest, and being a document by the delivery of which, with or without endorsement, the right to receive that stated amount, with or without interest, is transferable.
- (7)<sup>F121</sup>(a) boats of a gross tonnage of less than 15 tons or boats designed for use for recreation or pleasure, except in either case boats which are of a kind used solely as liferafts and comply with the requirements of the rules for the time being in force under section 427 of the <sup>M13</sup>Merchant Shipping Act 1894 in relation to liferafts;
- (b) boats adapted for use for recreation or pleasure;
  - (c) aircraft—
    - (i) of a weight of less than 8,000 kilogrammes; or
    - (ii) designed or adapted for use for recreation or pleasure;
  - (d) hovercraft designed or adapted for use for recreation or pleasure.
- (8) Item 11 does not include the supply of services of procurement by a travel agent for the account of a traveller where the place of enjoyment of the supplies procured is in a member State of the Economic Community.

#### Textual Amendments

**F118** Note (2) as enacted was repealed by S.I. 1985/799, art. 4(b) and the present version of Note (2) was added by S.I. 1987/518, art. 4.

**F119** Note (4)(b)(c) repealed by S.I. 1987/518, art. 5

**F120** Note (4)(d) added by S.I. 1985/799, art. 4(c)

**F121** Note (7) repealed by S.I. 1984/767, art. 2

#### Marginal Citations

**M13** 1894 c. 60.

*Status: Point in time view as at 16/10/1992.*

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

## GROUP 10—TRANSPORT

Item No.

- 1 The supply, repair or maintenance of any ship which is neither—
- (a) a ship of a gross tonnage of less than 15 tons; nor
  - (b) a ship designed or adapted for use for recreation or pleasure.
- 2 The supply, repair or maintenance of any aircraft which is neither—
- (a) an aircraft of a weight of less than 8,000 kilogrammes; nor
  - (b) an aircraft designed or adapted for use for recreation or pleasure.
- [<sup>F122</sup>3 (a) The supply to and repair or maintenance for [<sup>F123</sup>a charity providing rescue or assistance at sea] of-
- (i) any lifeboat;
  - (ii) carriage equipment designed solely for the launching and recovery of lifeboats;
  - (iii) tractors for the sole use of the launching and recovery of lifeboats;
  - (iv) winches and hauling equipment for the sole use of the recovery of lifeboats;
- [ the construction, modification, repair or maintenance for a charity
- <sup>F124</sup>(b) providing rescue or assistance at sea of slopways used solely for the launching and recovery of lifeboats.]]
- <sup>F125</sup>(c) The supply of spare parts or accessories to a charity providing rescue or assistance at sea for use in or with goods comprised in paragraph (a) or slipways comprised in paragraph (b) above.]

### Textual Amendments

**F122** Sch. 5 Group 10 Item 3 substituted by S.I. 1984/631, art. 3

**F123** Words substituted by S.I. 1990/752, art. 3(a)

**F124** Para. (b) substituted by S.I. 1990/752, art. 3(b)

**F125** Sch. 5 Group 10 Item 3(c) added (1.4.1992) by S.I. 1992/628, art.3.

- 4 Transport of passengers—
- (a) in any vehicle, ship or aircraft designed or adapted to carry not less than twelve passengers; or
  - (b) by the Post Office; <sup>F126</sup>
  - (c) on any scheduled flight [<sup>F127</sup>or
  - (d) from a place within to a place outside the United Kingdom or vice versa, to the extent that those services are supplied in the United Kingdom].

### Textual Amendments

**F126** Word repealed by S.I. 1990/752, art. 4(a)

*Status: Point in time view as at 16/10/1992.*

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

**F127** Words added by [S.I. 1990/752, art. 4\(b\)](#)

- 5 Transport of <sup>F128</sup>freight outside the United Kingdom or to or from a place outside the United Kingdom.

**Textual Amendments**

**F128** Words repealed by [S.I. 1990/752, art. 5](#)

- 6 Any services provided for—
- (a) the handling of ships or aircraft in a port [<sup>F129</sup>, customs and excise airport or outside the United Kingdom]; or
  - (b) the handling [<sup>F130</sup> or storage], in a port or customs and excise airport or on land adjacent to a port, of goods carried in a ship or aircraft.

**Textual Amendments**

**F129** Words substituted by [S.I. 1990/752, art. 6\(a\)](#)

**F130** Words added by [S.I. 1990/752, art. 6\(b\)](#)

- 7 Pilotage services.

- 8 Salvage or towage services.

- 9 Any services supplied <sup>F131</sup>for or in connection with the surveying of any ship or aircraft or the classification of any ship or aircraft for the purposes of any register.

**Textual Amendments**

**F131** Words repealed by [S.I. 1990/752, art. 7](#)

- 10 The making of arrangements for—
- (a) the supply of, or of space in, any ship or aircraft; or
  - (b) the supply of any service included in items 1 to 9, 11 and 12.

- 11 The supply of services, performed outside the United Kingdom, which are ancillary to the transport of goods <sup>F132</sup>.

*Status: Point in time view as at 16/10/1992.*

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

### Textual Amendments

**F132** Words repealed by S.I. 1990/752, art. 8

- 12 The supply to a person in his business capacity (and not in his private capacity) who in that capacity belongs in a country other than the United Kingdom—
- (a) of services consisting of the handling or storage of goods at or their transport to or from the place at which they are to be exported or have been imported or of the handling or storage of such goods in connection with such transport; or
  - (b) of services comprised in paragraph (a) of item 6, item 9 or paragraph (a) of item 10.

- [13 The supply of a designated travel service to be enjoyed outside the European Community, to the extent to which the supply is so enjoyed.]

*Notes:*

[<sup>F133</sup>(1) In items 1 and 2 the supply of a ship or, as the case may be, aircraft includes the supply of services under a charter of that ship or aircraft except where the services supplied under such a charter consist wholly of any one or more of the following:

- (a) transport of passengers,
- (b) accommodation,
- (c) entertainment,
- (d) education,

being services wholly performed in the United Kingdom.]

(2) Items 1, 2 and 3 include the letting on hire of [<sup>F134</sup>goods]specified in the items.

[<sup>F135</sup>(2A) Item 3 shall not apply unless, before the supply is made, the recipient of the supply gives to the person making the supply a certificate stating:

- (a) the name and address of the recipient,
- (b) that the supply is of a description specified in item 3 of this Group.]

[<sup>F136</sup>(3) “Lifeboat” means any vessel used or to be used solely for rescue or assistance at sea.]

(4) Item 6 does not include the letting on hire of goods.

(5) “Port” and “customs and excise airport” have the same meanings as in the <sup>M14</sup>Customs and Excise Management Act 1979.

(6) Except for the purposes of item 12, paragraph (a) of item 6, item 9 and paragraph (a) of item 10 do not include the supply of any services where the ships or aircraft referred to in those paragraphs are of the descriptions specified in paragraphs (a) and (b) of item 1 or in paragraphs (a) and (b) of item 2.

[<sup>F137</sup>(7) “Designated travel service” has the same meaning as in the Value Added Tax (Tour Operators) Order 1987.]

*Status: Point in time view as at 16/10/1992.*

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

### Textual Amendments

- F133** Note (1) substituted by [S.I. 1990/752, art. 9](#)  
**F134** Words substituted by [S.I. 1984/631, art. 4](#)  
**F135** Note (2A) inserted by [S.I. 1990/752, art. 10](#)  
**F136** Note (3) substituted by [S.I. 1990/752, art. 11](#)  
**F137** Note (7) added by [S.I. 1987/1806, art. 11\(2\)](#)

### Marginal Citations

- M14** 1979 c. 2.

VALID FROM 01/01/1993

### Notes:

- (1) <sup>F138</sup>In items 1 and 2 the supply of a ship or, as the case may be, aircraft includes the supply of services under a charter of that ship or aircraft except where the services supplied under such a charter consist wholly of any one or more of the following:
- transport of passengers,
  - accommodation,
  - entertainment,
  - education,
- being services wholly performed in the United Kingdom.]
- (2) Items 1, 2 and 3 include the letting on hire of <sup>F139</sup>goods]specified in the items.
- (2A) <sup>F140</sup>Item 3 shall not apply unless, before the supply is made, the recipient of the supply gives to the person making the supply a certificate stating:
- the name and address of the recipient,
  - that the supply is of a description specified in item 3 of this Group.]
- (3) <sup>F141</sup>“Lifeboat” means any vessel used or to be used solely for rescue or assistance at sea.]
- (4) Item 6 does not include the letting on hire of goods.
- (5) “Port” and “customs and excise airport” have the same meanings as in the <sup>M15</sup>Customs and Excise Management Act 1979.
- (6) Except for the purposes of item 12, paragraph (a) of item 6, item 9 and paragraph (a) of item 10 do not include the supply of any services where the ships or aircraft referred to in those paragraphs are of the descriptions specified in paragraphs (a) and (b) of item 1 or in paragraphs (a) and (b) of item 2.
- (7) <sup>F142</sup>“Designated travel service” has the same meaning as in the Value Added Tax (Tour Operators) Order 1987.]
- (8) <sup>F143</sup>“Intra-Community transport services” means—
- the intra-Community transport of goods within the meaning of the Value Added Tax (Place of Supply of Services) Order 1992 <sup>F144</sup>;
  - ancillary transport services within the meaning of the Value Added Tax (Place of Supply of Services) Order 1992 <sup>F144</sup> which are provided in connection with the intra-Community transport of goods; or

*Status: Point in time view as at 16/10/1992.*

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

(c) the making of arrangements for the supply by or to another person of a supply within (a) or (b) above or any other activity which is intended to facilitate the making of such a supply,

and, for the purpose of this Note only, the Azores and Madeira shall each be treated as a separate member State.]

#### Textual Amendments

- F138** Note (1) substituted by [S.I. 1990/752, art. 9](#)  
**F139** Words substituted by [S.I. 1984/631, art. 4](#)  
**F140** Note (2A) inserted by [S.I. 1990/752, art. 10](#)  
**F141** Note (3) substituted by [S.I. 1990/752, art. 11](#)  
**F142** Note (7) added by [S.I. 1987/1806, art. 11\(2\)](#)  
**F143** [Sch. 5](#) Group 10 Note (8) added (1.1.1993) by [S.I. 1992/3126, art. 2\(b\)](#).  
**F144** [S.I. 1992/3121](#).

#### Marginal Citations

- M15** [1979 c. 2](#).

### GROUP 11—CARAVANS AND HOUSEBOATS

Item No.

- 1 Caravans exceeding the limits of size for the time being permitted for the use on roads of a trailer drawn by a motor vehicle having an unladen weight of less than 2,030 kilogrammes.
- 2 Houseboats being boats or other floating decked structures designed or adapted for use solely as places of permanent habitation and not having means of, or capable of being readily adapted for, self-propulsion.
- 3 The supply of such services as are described in paragraph 1(1) or 5(3) of Schedule 2 to this Act in respect of a caravan comprised in item 1 or a houseboat comprised in item 2.

*Note:*

This Group does not include—

- (a) removable contents other than goods of a kind mentioned in item 3 of Group 8; or
- [<sup>F145</sup>(b) the supply of accommodation in a caravan or houseboat.]

#### Textual Amendments

- F145** [Sch. 5](#) Group 11 Note para. (b) substituted by [Finance Act 1989 \(c. 26, SIF 40:2\), s. 18, Sch. 3 paras. 3, 12](#)



*Status: Point in time view as at 16/10/1992.*

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

## GROUP 12—GOLD

Item No.

- 1 The supply, by a Central Bank to another Central Bank or a member of the London Gold Market, of gold held in the United Kingdom.
- 2 The supply, by a member of the London Gold Market to a Central Bank, of gold held in the United Kingdom.

*Notes:*

- (1) “Gold” includes gold coins.
- (2) Section 16(3) of this Act does not apply to goods forming part of a description of supply in this Group.
- (3) Items 1 and 2 include—
  - (a) the granting of a right to acquire a quantity of gold; and
  - (b) any supply described in those items which by virtue of paragraph 1 of Schedule 2 to this Act is a supply of services.

## GROUP 13—BANK NOTES

Item No.

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

## GROUP 14—DRUGS, MEDICINES, AIDS FOR THE HANDICAPPED, ETC.

Item No.

- 1 The supply of any goods dispensed, by a person registered in the register of pharmaceutical chemists kept under the <sup>M16</sup>Pharmacy Act 1954 or the <sup>M17</sup>Pharmacy (Northern Ireland) Order 1976, on the prescription of a person registered in the register of medical practitioners, the register of medical practitioners with limited registration or the dentists’ register.

### Marginal Citations

**M16** 1954 c. 61.

**M17** 1976 S.I. No. 1213 (N.I. 22).

- 2 The supply to a handicapped person for domestic or his personal use, or to a charity for making available to handicapped persons by sale or otherwise, for domestic or their personal use, of—

*Status: Point in time view as at 16/10/1992.*

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

- (a) medical or surgical appliances designed solely for the relief of a severe abnormality or severe injury;
- (b) electrically or mechanically adjustable beds designed for invalids;
- (c) commode chairs, commode stools, devices incorporating a bidet jet and warm air drier and frames or other devices for sitting over or rising from a sanitary appliance;
- (d) chair lifts or stair lifts designed for use in connection with invalid wheelchairs;
- (e) hoists and lifters designed for use by invalids;
- [<sup>F146</sup>(f) motor vehicles designed or substantially and permanently adapted for the carriage of a person in a wheelchair or on a stretcher and of no more than five other persons;]
- (g) equipment and appliances not included in paragraphs (a) to (f) above designed solely for use by a handicapped person;
- (h) parts and accessories designed solely for use in or with goods described in paragraphs (a) to (g) above.
  - [<sup>F147</sup>(i) boats designed or substantially and permanently adapted for use by handicapped persons]

#### Textual Amendments

**F146** Sch. 5 Group 14 Item 2(f) substituted by S.I. 1984/489, art. 4

**F147** Item 2(i) added (1.4.1992) by S.I. 1992/628, art. 4(a).

3 The supply to a handicapped person of services of adapting goods to suit his condition.

4 The supply to a charity of services of adapting goods to suit the condition of a <sup>F148</sup>handicapped person to whom the goods are to be made available, by sale or otherwise, by the charity.

#### Textual Amendments

**F148** Word repealed by S.I. 1984/489, art. 5

[<sup>F149</sup>5 The supply to a handicapped person or to a charity of a service of repair or maintenance of any goods specified in item 2, 6, 15 or 16 and supplied as described in that item.]

#### Textual Amendments

**F149** Sch. 5 Group 14 Item 5 substituted by S.I. 1986/530, art. 3(a)

6 The supply of goods in connection with a supply described in item 3, 4 or 5.

*Status: Point in time view as at 16/10/1992.*

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

- [<sup>F150</sup>7 The supply to a handicapped person or to a charity of services necessarily performed in the installation of equipment or appliances (including parts and accessories therefor) specified in item 2 and supplied as described in that item.]

**Textual Amendments**

**F150** Items 7–11 added by [S.I. 1984/489](#), [art. 6](#)

- 8 The supply to a handicapped person of a service of constructing ramps or widening doorways or passages for the purpose of facilitating his entry to or movement within his private residence.

- 9 The supply to a charity of a service described in item 8 for the purpose of facilitating a handicapped person's entry to or movement within any building.

- [<sup>F151</sup>10 The supply to a handicapped person of a service of providing, extending or adapting a bathroom, washroom or lavatory in his private residence where such provision, extension or adaptation is necessary by reason of his condition.]

**Textual Amendments**

**F151** Item 10 substituted by [S.I. 1986/530](#), [art. 3\(b\)](#)

- [<sup>F152</sup>10A The supply to a charity of a service of providing, extending or adapting a bathroom, washroom or lavatory for use by handicapped persons in a residential home where such provision, extension or adaptation is necessary by reason of the condition of the handicapped persons.]

**Textual Amendments**

**F152** Item 10A inserted by [S.I. 1987/437](#), [art. 2\(1\)](#)

- [<sup>F153</sup>10B The supply to a charity of a service of providing, extending or adapting a washroom or lavatory for use by handicapped persons in a building, or any part of a building, used principally by a charity for charitable purposes where such provision, extension or adaptation is necessary to facilitate the use of the washroom or lavatory by handicapped persons.]

**Textual Amendments**

**F153** Item 10B added (1.4.1992) by [S.I. 1992/628](#), [art. 4\(b\)](#).

- [<sup>F154</sup>11 The supply of goods in connection with a supply described in items 8, 9, 10 or 10A]

*Status: Point in time view as at 16/10/1992.*

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

#### Textual Amendments

**F154** Item 11 substituted by [S.I.1987/437](#), [art. 2\(2\)](#)

[<sup>F155</sup>12 The letting on hire of a motor vehicle for a period of not less than three years to a handicapped person in receipt of [<sup>F156</sup>a disability living allowance by virtue of entitlement to the mobility component or of]a [<sup>F157</sup>mobility allowance or] mobility supplement where the lessor's business consists predominantly of the provision of motor vehicles to such persons.]

#### Textual Amendments

**F155** Item 12 added by [S.I. 1984/959](#), [art. 2\(a\)](#)

**F156** Words in [Sch. 5](#) Group 14 item 12 inserted (3.2.1992 for certain purposes and wholly in force 6.4.1992) by [Disability Living Allowance and Disability Working Allowance Act 1991](#) (c. 21, SIF 113:1), s. 4(2), [Sch. 2 para. 13\(1\)](#); [S.I. 1991/2617](#), [art. 2\(c\)\(f\)](#).

**F157** Item 12: words repealed (N.I.) (6.4.1992) by [S.I. 1991/2784](#), [arts. 1\(3\),3\(a\)](#); [S.R. 1992/94](#), [art.2](#).

VALID FROM 29/12/1992

[<sup>F158</sup>12A The sale of a motor vehicle which had been let on hire in the circumstances described in item 12, where such sale constitutes the first supply of the vehicle after the end of the period of such letting.]

#### Textual Amendments

**F158** [Sch. 5](#) Group 14 Item 12A inserted (29.12.1992) by [S.I. 1992/3065](#), [art.2](#).

[<sup>F159</sup>13 The supply to a handicapped person of services necessarily performed in the installation of a lift for the purpose of facilitating his movement between floors within his private residence.]

#### Textual Amendments

**F159** Items 13–17 added by [S.I. 1986/530](#), [art. 3\(c\)](#)

14 The supply to a charity providing a permanent or temporary residence or day-centre for handicapped persons of services necessarily performed in the installation of a lift for the purpose of facilitating the movement of handicapped persons between floors within that building.

15 The supply of goods in connection with a supply described in item 13 or 14.

*Status: Point in time view as at 16/10/1992.*

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

- 16 The supply to a handicapped person for domestic or his personal use, or to a charity for making available to handicapped persons by sale or otherwise for domestic or their personal use, of an alarm system designed to be capable of operation by a handicapped person, and to enable him to alert directly a specified person or a control centre.
- 17 The supply of services necessarily performed by a control centre in receiving and responding to calls from an alarm system specified in item 16.

*Notes:*

- (1) Section 16(3) of this Act does not apply to goods forming part of a description of supply in item 1, nor to other goods forming part of a description of supply in this Group, except where those other goods are imported by a handicapped person for domestic or his personal use, or by a charity for making available to handicapped persons, by sale or otherwise, for domestic or their personal use.
- (2) For the purposes of item 1 a person who is not registered in the visiting EEC practitioners list in the register of medical practitioners at the time he performs services in an urgent case as mentioned in subsection (3) of section 18 of the <sup>M18</sup>Medical Act 1983 is to be treated as being registered in that list where he is entitled to be registered in accordance with that section.
- (3) “Handicapped” means chronically sick or disabled.
- (4) Item 2 shall not include hearing aids (except hearing aids designed for the auditory training of deaf children), dentures, spectacles and contact lenses but shall be deemed to include—
  - (a) clothing, footwear and wigs;
  - (b) invalid wheelchairs, and invalid carriages other than mechanically propelled vehicles intended or adapted for use on roads; and
  - (c) renal haemodialysis units, oxygen concentrators, artificial respirators and other similar apparatus.
- (5) The supplies described in items 1 and 2 include supplies of services of letting on hire of the goods respectively comprised in those items.
- <sup>F160</sup>(6) Item 12 applies only—
  - (a) where the vehicle is unused at the commencement of the period of letting;
  - (b) where the consideration for the letting consists wholly or partly of sums paid to the lessor by the <sup>F161</sup>Department of Social Security<sup>F162</sup> or the Ministry of Defence<sup>F162</sup> on behalf of the lessee in respect of the mobility allowance or mobility supplement to which he is entitled; and
  - (c) to contracts of hire entered into on or after 1st September 1984.
- (7) In item 12 <sup>F163</sup>“disability living allowance” is a disability living allowance within the meaning of section <sup>F164</sup>71 of the Social Security Contributions and Benefits Act 1992<sup>F165</sup> or <sup>F166</sup>section 71 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>F165</sup>; <sup>F167</sup>“mobility allowance” is a mobility allowance within the meaning of <sup>F168</sup> . . . section 37A of the Social Security (Northern Ireland) Act 1975<sup>F168</sup>; and “mobility supplement” is a mobility supplement within the meaning of article 26A of the Naval, Military and Air Forces etc. (Disablement and Death)

*Status: Point in time view as at 16/10/1992.*

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

Service Pensions Order 1983 [F169, article 25A of the Personal Injuries (Civilians) Scheme 1983, article 3 of the Motor Vehicles (Exemption from Vehicles Excise Duty) (Northern Ireland) Order 1985.]

[F170(8) Where in item 3 or 4 the goods are adapted in accordance with that item prior to their supply to the handicapped person or the charity, an apportionment shall be made to determine the supply of services which falls within item 3 or 4.

(9) In item 16 or 17, a specified person or control centre is a person or centre who or which

- (a) is appointed to receive directly calls activated by an alarm system described in that item, and
- (b) retains information about the handicapped person to assist him in the event of illness, injury or similar emergency.]

#### Textual Amendments

**F160** Notes (6) and (7) added by S.I. 1984/959, art. 2(b)

**F161** Words substituted by S.I. 1988/1843, art. 5(4), Sch. 3 para. 4(b)

**F162** Words inserted by S.I. 1985/919, art. 3(a)

**F163** Words in Sch. 5 Group 14 Note (7) inserted (3.2.1992 for certain purposes and wholly in force 6.4.1992) by Disability Living Allowance and Disability Working Allowance Act 1991 (c. 21, SIF 113:1), s. 4(2), Sch. 2 para. 13(2); S.I. 1991/2617, art. 2(c)(f)

**F164** Words in note 7 substituted (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 4, 7(2), Sch. 2 para.65.

**F165** Note 7: words inserted (6.4.1992) by S.I. 1992/2874, arts. 1(3), 3(b)(i); S.R. 1992/94, art. 2.

**F166** Words in note 7 substituted (1.7.1992) by virtue of Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9), ss. 4, 7(2), Sch. 2 para.28.

**F167** Note 7: words repealed (N.I.) (6.4.1992) by S.I. 1991/2874, arts. 1(3), 3(b)(ii); S.R. 1992/94, art. 2.

**F168** Words in Sch. 5 Group 14 Note (7) repealed (3.2.1992 for certain purposes and wholly in force 6.4.1992) by Disability Living Allowance and Disability Working Allowance Act 1991 (c. 21, SIF 113:1), ss. 4(2), 10, Sch. 2 para. 13(2), Sch. 4; S.I. 1991/2617, art. 2(c)(f).

**F169** Words substituted by S.I. 1985/919, art. 3(b)

**F170** Notes (8) and (9) added by S.I. 1986/530, art. 3(d)

#### Marginal Citations

**M18** 1983 c. 54.

### GROUP 15—IMPORTS, EXPORTS, ETC.

Item No.

- 1 The supply of imported goods before the delivery of an entry (within the meaning of section 37 of the <sup>M19</sup>Customs and Excise Management Act 1979) under an agreement requiring the purchaser to make such entry.

#### Marginal Citations

**M19** 1979 c. 2.

*Status: Point in time view as at 16/10/1992.*

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

.....  
F171<sub>2</sub>

**Textual Amendments**

**F171** Sch. 5 Group 15 Item 2 and Note (1) repealed by Finance Act 1987 (c. 16, SIF 40:2), ss. 13(5), 72(7), Sch. 16 Pt. 1V

3 The supply to or by an overseas authority, overseas body or overseas trader, charged with the management of any defence project which is the subject of an international collaboration arrangement or under direct contract with any government or government-sponsored international body participating in a defence project under such an arrangement, of goods or services in the course of giving effect to that arrangement.

4 The supply to an overseas authority, overseas body or overseas trader of jigs, patterns, templates, dies, punches and similar machine tools used in the United Kingdom solely for the manufacture of goods for export.

*Notes:*

(1)

F172(2) An “international collaboration arrangement” means any arrangement which—

- (a) is made between the United Kingdom Government and the government of one or more other countries, or any government-sponsored international body for collaboration in a joint project of research, development or production; and
- (b) includes provision for participating governments to relieve the cost of the project from taxation.

(3) “Overseas authority” means any country other than the United Kingdom or any part of or place in such a country or the government of any such country, part or place.

(4) “Overseas body” means a body established outside the United Kingdom.

(5) “Overseas trader” means a person who carries on a business and has his principal place of business outside the United Kingdom.

(6) Item 4 does not apply where the overseas authority, overseas body or overseas trader is a taxable person.

**Textual Amendments**

**F172** Sch. 5 Group 15 Item 2 and Note (1) repealed by Finance Act 1987 (c. 16, SIF 40:2), ss. 13(5), 72(7), Sch. 16 Pt. 1V

*Status: Point in time view as at 16/10/1992.*

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

VALID FROM 01/01/1993

## [<sup>F173</sup>GROUP 15A—TAX FREE SHOPS

### Textual Amendments

**F173** Sch. 5 Group 15A inserted (1.1.1993) by S.I. 1992/3131, arts. 1,2.

Item No.]

<sup>F174</sup>Notes:

- (1) For the purpose of determining the aggregate value of any goods referred to in Item 1(a) only the whole of the value of any item, or group of items which are normally sold as a set or collection, may be included in the aggregate value of £36.
- (2) "tax free shop" means any shop which is situated within an airport, port or Channel Tunnel terminal and which is approved by the Commissioners for the supply of goods for the purposes of this Group and in this note "Channel Tunnel terminal" means the area situated in the vicinity of Cheriton, Folkestone referred to in section 1(7)(b) of the Channel Tunnel Act 1987 <sup>F175</sup>.
- (3) "relevant journey" means a journey by air or sea from the United Kingdom to a place in another member State where the traveller is to disembark and includes, for the purposes of Item 1, a journey by a Channel Tunnel shuttle train.
- (4) "traveller" means any passenger travelling under a transport document for air or sea travel stating that the immediate destination is a place in another member State (including such a transport document stating that the final destination is a place outside the member States) or for shuttle train travel.
- (5) Items 1 and 2 do not apply where the supply is to a traveller under 17 years of age of goods falling within Item 1(b), other than perfumes and toilet waters.
- (6) In these Notes "shuttle train" has the meaning given in section 1(9) of the Channel Tunnel Act 1987.

### Textual Amendments

**F175** 1987 c.53.

### Textual Amendments

**F174** Sch. 5 Group 15A inserted (1.1.1993) by S.I. 1992/3131, art.2.

**F175** 1987 c.53.

## GROUP 16—CHARITIES, ETC.

Item No.



*Status: Point in time view as at 16/10/1992.*

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

[<sup>F176</sup>1 The supply by a charity of any goods which have been donated for sale or the supply of such goods by a taxable person who has covenanted by deed to give all the profits of that supply to a charity.]

**Textual Amendments**

**F176** Sch. 5 Group 16 Item 1 substituted by S.I. 1991/737, art. 3

[<sup>F177</sup>2 The donation of any goods for sale or export by a charity described in item 1 { <sup>F178</sup>or by a taxable person described in that item}]

**Textual Amendments**

**F177** Item 2 substituted by S.I. 1987/437, art. 3(1)

**F178** Words added by S.I. 1990/750, art. 4

3 The export of any goods by a charity.

4 The supply of any relevant goods for donation to a nominated eligible body where the goods are purchased with funds provided by a charity or from voluntary contributions.

5 The supply of any relevant goods to an eligible body which pays for them with funds provided by a charity or from voluntary contributions or to an eligible body which is a charitable institution providing care or medical or surgical treatment for handicapped persons.

6 Repair and maintenance of relevant goods owned by an eligible body.

7 The supply of goods in connection with the supply described in item 6.

[<sup>F179</sup>8 The supply to a charity, for the purpose of raising money for, or making known the objects or reasons for the objects of, the charity, of—

- (a) the broadcast on television or radio or screening in a cinema of an advertisement; or
- (b) the publication of an advertisement in any newspaper, journal, poster, programme, annual leaflet, brochure, pamphlet, periodical or similar publication; or
- (c) any goods or services in connection with the preparation of an advertisement within (b) above.]

*Status: Point in time view as at 16/10/1992.*

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

**Textual Amendments**

**F179** Sch. 5 Group 16 Item 8 substituted by S.I. 1991/737, art.4

<sup>F180</sup>9 The supply to a charity, providing care or medical or surgical treatment for human beings or animals, or engaging in medical [<sup>F181</sup>or veterinary] research, of a medicinal product where the supply is solely for use by the charity in such care, treatment or research.]

**Textual Amendments**

**F180** Item 9 added by S.I. 1986/530, art. 4(a)

**F181** Words in Sch. 5 Group 16 Item 9 inserted by S.I. 1991/737, art. 5

<sup>F182</sup>10 The supply to a charity of a substance directly used for synthesis or testing in the course of medical [<sup>F183</sup>or veterinary] research.]

*Notes:*

<sup>F184</sup>(1) Item 1 shall apply only if the supply is a sale of goods donated to that charity or taxable person.]

<sup>F185</sup>(2) .....

(3) “Animals” includes any species of the animal kingdom.

(4) “Relevant goods” means—

- (a) [<sup>F186</sup>medical, scientific, computer, video [<sup>F187</sup>, sterilising][<sup>F188</sup>, laboratory] or refrigeration]equipment <sup>F189</sup>for use in medical [<sup>F190</sup>or veterinary] research, [<sup>F191</sup>training,]diagnosis or treatment;
- (b) ambulances;
- (c) [<sup>F192</sup>parts or accessories for use]in or with goods described in paragraph (a) or (b) above;
- (d) goods of a kind described in item 2 of Group 14 of this Schedule.

<sup>F193</sup>(e) motor vehicles (other than vehicles with more than 50 seats) designed or substantially and permanently adapted for the safe carriage of a handicapped person in a wheelchair provided that-

- (i) in the case of vehicles with more than 16 but fewer than 27 seats, the number of persons for which such provision shall exist shall be at least 2;
- (ii) in the case of vehicles with more than 26 but fewer than 37 seats, the number of persons for which such provision shall exist shall be at least 3;
- (iii) in the case of vehicles with more than 36 but fewer than 47 seats, the number of persons for which such provisions shall exist shall be at least 4;
- (iv) in the case of vehicles with more than 46 seats, the number of persons for which such provision shall exist shall be at least 5;

*Status: Point in time view as at 16/10/1992.*

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

- (v) there is either a fitted electrically or hydraulically operated lift or, in the case of vehicles with fewer than 17 seats, a fitted ramp to provide access for a passenger in a wheelchair.]
- [<sup>F194</sup>(f) motor vehicles (with more than 6 but fewer than 51 seats) for use by an eligible body providing care for blind, deaf, mentally handicapped or terminally sick persons mainly to transport such persons.]
- [<sup>F195</sup>(g) telecommunication, aural, visual, light enhancing or heat detecting equipment (not being equipment ordinarily supplied for private or recreational use) solely for use for the purpose of rescue or first aid services undertaken by a charitable institution providing such services.]
- (5) “Eligible body” means—
- (a) a Regional, District or Special Health Authority in England and Wales;
  - (b) a Health Board in Scotland;
  - (c) a Health and Social Services Board in Northern Ireland;
  - (d) a hospital whose activities are not carried on for profit;
  - (e) a research institution whose activities are not carried on for profit;
  - (f) a charitable institution providing care or medical or surgical treatment for handicapped persons;
  - (g) the Common Services Agency for the Scottish Health Service, the Northern Ireland Central Services Agency for Health and Social Services or the Isle of Man Health Services Board.
- [<sup>F196</sup>(h) a charitable institution providing rescue or first aid services.]
- [<sup>F197</sup>(i) a National Health Service trust established under Part I of the National Health Service and Community Care Act <sup>M20</sup>1990 or the National Health Service (Scotland) <sup>M21</sup>Act 1978.]
- (6) “Handicapped” means chronically sick or disabled.
- (7) Item 4 does not apply where the donee of the goods is not a charity and has contributed in whole or in part to the funds for the purchase of the goods.
- (8) Item 5 does not apply where the body to whom the goods are supplied is not a charity and has contributed in whole or in part to the funds for the purchase of the goods.
- (9) Items 6 and 7 do not apply unless—
- (a) the supply is paid for with funds which have been provided by a charity or from voluntary contributions, and
  - (b) in a case where the owner of the goods repaired or maintained is not a charity, it has not contributed in whole or in part to those funds.
- [<sup>F198</sup>(10) Items 4 and 5 include the letting on hire of relevant goods; accordingly in items 4, 5 and 6 and the notes relating thereto, references to the purchase or ownership of goods shall be deemed to include references respectively to their hiring and possession.
- (11) Item 5 includes computer services by way of the provision of computer software solely for use in medical research, diagnosis or treatment.]
- [<sup>F199</sup>(12) In item 9—
- (a) a “medicinal product” means any substance or article (not being an instrument, apparatus or appliance) which is for use wholly or mainly in either or both of the following ways-

*Status: Point in time view as at 16/10/1992.*

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

- (i) by being administered to one or more human beings or animals for a medicinal purpose;
- (ii) as an ingredient in the preparation of a substance or article which is to be administered to one or more human beings or animals for a medicinal purpose;
- (b) a “medicinal purpose” has the meaning assigned to it by section 130(2) of the Medicines Act 1968;
- (c) “administer” has the meaning assigned to it by section 130(9) of the Medicines Act 1968;

(d)]

[<sup>F200F201</sup>(13) In items 9 and 10—

“substance” and “ingredient” have the meanings assigned to them by section 132 of the Medicines Act 1968.]

#### Textual Amendments

- F182** Item 10 added by S.I. 1987/437, **art. 3(2)**
- F183** Words in **Sch. 5** Group 16 Item 10 inserted by S.I. 1991/737, **art.6**
- F184** Note (1) substituted by S.I. 1990/750, **art. 6**
- F185** **Sch. 5** Group 16 Note (2) deleted by S.I. 1991/737, **art.7**
- F186** Words substituted by virtue of S.I. 1986/530, **art. 4(b)**
- F187** Word added by S.I. 1989/470, **art. 2(b)**
- F188** Word inserted by S.I. 1990/750, **art. 7(a)**
- F189** Word repealed by S.I. 1990/750, **art. 7(b)**
- F190** Words in **Sch. 5** Group 16 Note (4)(a) inserted by S.I. 1991/737, **art.8**
- F191** Word inserted by S.I. 1990/750, **art. 7(c)**
- F192** Words substituted by S.I. 1990/750, **art. 8**
- F193** Note (4)(e) added by S.I. 1984/766, **art. 2**
- F194** Note (4)(f) added at the end of note (4) by S.I. 1986/530, **art. 4(c)** and substituted by S.I. 1987/437, **art. 3(3)**
- F195** Note (4)(g) added at the end of Note (4) by S.I. 1987/437, **art. 3(4)**
- F196** *Parah* added by S.I. 1983/1717, **art. 2(a)**
- F197** *Para. (i)* added by S.I. 1990/2129, **art. 2**
- F198** Notes (10)(11) added by S.I. 1983/1717, **art 2(b)**
- F199** Note (12) added by S.I. 1986/530, **art. 4(d)**
- F200** Note (13) added by S.I. 1987/437, **art. 3(6)**
- F201** Note (12)(d) repealed by S.I. 1987/437, **art. 3(5)**

#### Marginal Citations

- M20** 1990 c. 19(113:2)
- M21** 1978 c. 29(113:2)

## GROUP 17—CLOTHING AND FOOTWEAR

Item No.

- 1 Articles designed as clothing or footwear for young children and not suitable for older persons.

*Status: Point in time view as at 16/10/1992.*

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

- 2 [F202 The supply to a person for use otherwise than by employees of his of] protective boots and helmets for industrial use.

**Textual Amendments**

**F202** Words inserted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), [s. 22\(1\)\(3\)](#)

- 3 Protective helmets for wear by a person driving or riding a motor bicycle.

*Notes:*

- (1) “Clothing” includes hats and other headgear.
- (2) Item 1 does not include articles of clothing made wholly or partly of fur skin, except—
  - (a) headgear;
  - (b) gloves;
  - (c) buttons, belts and buckles;
  - (d) any garment merely trimmed with fur skin unless the trimming has an area greater than one-fifth of the area of the outside material or, in the case of a new garment, represents a cost to the manufacturer greater than the cost to him of the other components.
- (3) “Fur skin” means any skin with fur, hair or wool attached except—
  - (a) rabbit skin;
  - (b) woolled sheep or lamb skin; and
  - (c) the skin, if neither tanned nor dressed, of bovine cattle (including buffalo), equine animals, goats or kids (other than Yemen, Mongolian and Tibetan goats or kids), swine (including peccary), chamois, gazelles, deer or dogs.
- (4) Items 2 and 3 apply only where the articles to which they refer are manufactured to standards for boots or helmets approved by the British Standards Institution and bear a marking indicating compliance with the specification relating to them.
- (5) Items 1, 2 and 3 include the supply of the services described in paragraphs 1(1) and 5(3) of Schedule 2 to this Act in respect of goods comprised in the items [F203], but, in the case of goods comprised in item 2, only if the goods are for use otherwise than by employees of the person to whom the services are supplied.]

**Textual Amendments**

**F203** Words inserted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), [s. 22\(2\)\(3\)](#)

*Status: Point in time view as at 16/10/1992.*

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

## SCHEDULE 6

Sections 7 and 17.

### EXEMPTIONS

#### [<sup>F204</sup>GROUP 1—LAND

##### Textual Amendments

**F204** Sch. 6 Group 1 substituted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 paras. 4(1), 12

Item No.]

- 1 The grant of any interest in or right over land or of any licence to occupy land, other than-
- (a) the grant of the fee simple in mdash;
    - (i) a building which has not been completed and which is neither designed as a dwelling or number of dwellings nor intended for use solely for a relevant residential purpose or a relevant charitable purpose;
    - (ii) a new building which is neither designed as a dwelling or number of dwellings nor intended for use solely for a relevant residential purpose or a relevant charitable purpose after the grant;
    - (iii) a civil engineering work which has not been completed;
    - (iv) a new civil engineering work;
  - (b) the grant of any interest, right or licence consisting of a right to take game or fish;
  - (c) the provision in an hotel, inn, boarding house or similar establishment of sleeping accommodation or of accommodation in rooms which are provided in conjunction with sleeping accommodation or for the purpose of a supply of catering;
  - [<sup>F205</sup>(d) the grant of any interest in, right over or licence to occupy holiday accommodation;]
  - (e) the provision of seasonal pitches for caravans, and the grant of facilities at caravan parks to persons for whom such pitches are provided;
  - (f) the provision of pitches for tents or of camping facilities;
  - (g) the grant of facilities for parking a vehicle;
  - (h) the grant of any right to fell and remove standing timber;
  - (i) the grant of facilities for housing, or storage of, an aircraft or for mooring, or storage of, a ship, boat or other vessel;
  - (j) the grant of any right to occupy a box, seat or other accommodation at a sports ground, theatre, concert hall or other place of entertainment; and
  - (k) the grant of facilities for playing any sport or participating in any physical recreation.

*Notes:*

- (1) “Grant” includes an assignment, other than an assignment of an interest made to the person to whom a surrender of the interest could be made.

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*Status: Point in time view as at 16/10/1992.*

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

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- (2) A building shall be taken to be completed when an architect issues a certificate of practical completion in relation to it or it is first fully occupied, whichever happens first; and a civil engineering work shall be taken to be completed when an engineer issues a certificate of completion in relation to it or it is fully used, whichever happens first.
  - (3) Notes (2) to (6) to Group 8 of Schedule 5 to this Act apply in relation to this Group as they apply in relation to that Group.
  - (4) A building or civil engineering work is new if it was completed less than three years before the grant.
  - (5) Subject to Note (6), the grant of the fee simple in a building or work completed before 1st April 1989 is not excluded from this Group by paragraph (a)(ii) or (iv).
  - (6) Note (5) does not apply where the grant is the first grant of the fee simple made on or after 1st April 1989 and the building was not fully occupied, or the work not fully used, before that date.
  - (7) Where a grant of an interest in, right over or licence to occupy land includes a valuable right to take game or fish, an apportionment shall be made to determine the supply falling outside this Group by virtue of paragraph (b).
  - (8) “Similar establishment” includes premises in which there is provided furnished sleeping accommodation, whether with or without the provision of board or facilities for the preparation of food, which are used by or held out as being suitable for use by visitors or travellers.
  - (9) “Houseboat” includes a houseboat within the meaning of Group 11 of Schedule 5 to this Act.
- [<sup>F206</sup>(10) Paragraph (d) includes—
- (a) any grant excluded from item 1 of Group 8 of Schedule 5 to this Act by Note (7) in that Group;
  - (b) any supply made pursuant to a tenancy, lease or licence under which the grantee is or has been permitted to erect and occupy holiday accommodation.]

[<sup>F207</sup>(10A) Paragraph (d) does not include a grant in respect of a building or part which is not a new building of—

    - (a) the fee simple, or
    - (b) a tenancy, lease or licence to the extent that the grant is made for a consideration in the form of a premium.

(10B) “Holiday accommodation” includes any accommodation in a building, hut (including a beach hut or chalet), caravan, houseboat or tent which is advertised or held out as holiday accommodation or as suitable for holiday or leisure use, but excludes any accommodation within paragraph (c).]

(11) A seasonal pitch is a pitch—

    - (a) which is provided for a period of less than a year; or
    - (b) which is provided for a year or a period longer than a year but which the person to whom it is provided is prevented by the terms of any covenant, statutory planning consent or similar permission from occupying by living in a caravan at all times throughout the period for which the pitch is provided.

*Status: Point in time view as at 16/10/1992.*

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

- (12) “Mooring” includes anchoring or berthing
- (13) Paragraph (k) shall not apply where the grant of the facilities is for—
- (a) a continuous period of use exceeding twenty-four hours; or
  - (b) a series of ten or more periods, whether or not exceeding twenty-four hours in total, where the following conditions are satisfied-
    - (i) each period is in respect of the same activity carried on at the same place;
    - (ii) the interval between each period is not less than one day and not more than fourteen days;
    - (iii) consideration is payable by reference to the whole series and is evidenced by written agreement;
    - (iv) the grantee has exclusive use of the facilities; and
    - (v) the grantee is a school, a club, an association or an organisation representing affiliated clubs or constituent associations.

#### Textual Amendments

**F205** Sch. 6 para. (d) substituted by S.I. 1990/2553, art. 3(a)

**F206** Note (10) substituted by S.I. 1990/2553, art. 3(b)

**F207** Notes (10A) and (10B) inserted by S.I. 1990/2553, art. 3(c)

## GROUP 2—INSURANCE

Item No.

- [<sup>F208</sup>1 The provision of insurance and reinsurance by—
- (a) a person permitted in accordance with section 2 of the Insurance Companies Act 1982, to carry on insurance business; or
  - (b) an insurer who belongs outside the United Kingdom against any risks other things described in Schedules 1 and 2 to the Insurance Companies Act 1982.]

#### Textual Amendments

**F208** Sch. 6 Group 2 Item 1 substituted by S.I. 1990/2037, art. 2

- 2 The provision of insurance and reinsurance by the Export Credits Guarantee Department.
- 3 The making of arrangements for the provision of any insurance or reinsurance in items 1 and 2.
- 4 The handling of insurance claims by insurance brokers, insurance agents and persons permitted to carry on insurance business as described in item 1.



*Status: Point in time view as at 16/10/1992.*

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

*Note:* Item 4 does not include supplies by loss adjusters, average adjusters, motor assessors, surveyors and other experts, and legal services, in connection with the assessment of any claim.

### GROUP 3—POSTAL SERVICES

Item No.

- 1 The conveyance of postal packets by the Post Office.
- 2 The supply by the Post Office of any services in connection with the conveyance of postal packets.

*Notes:*

- (1) “Postal packet” has the same meaning as in the <sup>M22</sup>Post Office Act 1953, except that it does not include a telegram.
- (2) Item 2 does not include the letting on hire of goods.

#### Marginal Citations

**M22** 1953 c. 36.

### GROUP 4—BETTING, GAMING AND LOTTERIES

Item No.

- 1 The provision of any facilities for the placing of bets or the playing of any games of chance.
- 2 The granting of a right to take part in a lottery.

*Notes:*

- (1) Item 1 does not include—
  - (a) admission to any premises; or
  - (b) the granting of a right to take part in a game in respect of which a charge may be made by virtue of regulations under section 14 of the <sup>M23</sup>Gaming Act 1968 [<sup>F209</sup>or regulations under Article 76 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985]; or
  - (c) the provision by a club of such facilities to its members as are available to them on payment of their subscription but without further charge; or
  - (d) the provision of a gaming machine.
- (2) “Game of chance” has the same meaning as in the Gaming Act 1968 [<sup>F210</sup>or in the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

*Status: Point in time view as at 16/10/1992.*

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

(3)

<sup>F211</sup>(4) “Gaming machine” means a machine in respect of which the following conditions are satisfied, namely—

- (a) it is constructed or adapted for playing a game of chance by means of it; and
- (b) a player pays to play the machine (except where he has an opportunity to play payment-free as the result of having previously played successfully) either by inserting a coin or token into the machine or in some other way; and
- (c) the element of chance in the game is provided by means of the machine.

#### Textual Amendments

**F209** Words inserted by [S.I. 1987/517, art. 2\(1\)](#)

**F210** Words inserted by [S.I. 1987/517, art. 2\(2\)](#)

**F211** Note (3) repealed by [Finance Act 1990 \(c.29, SIF 40:2\), s. 132, Sch. 19 Pt. III](#)

#### Marginal Citations

**M23** 1968 c. 65.

### GROUP 5—FINANCE

Item No.

- 1 The issue, transfer or receipt of, or any dealing with, money, any security for money or any note or order for the payment of money.
- 2 The making of any advance or the granting of any credit.
- 3 The provision of the facility of instalment credit finance in a hire-purchase, conditional sale or credit sale agreement for which facility a separate charge is made and disclosed to the recipient of the supply of goods.
- 4 The provision of administrative arrangements and documentation and the transfer of title to the goods in connection with the supply described in item 3 if the total consideration therefor is specified in the agreement and does not exceed £10.
- 5 The making of arrangements for any transaction comprised in item 1, 2, 3 or 4 [<sup>F212</sup>or the underwriting of an issue within item 1].

#### Textual Amendments

**F212** Words added by [Finance Act 1987 \(c. 16, SIF 40:2\), s. 18\(1\)\(a\)\(2\)](#)

*Status: Point in time view as at 16/10/1992.*

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

- [<sup>F213</sup>6 The issue, transfer or receipt of, or any dealing with, any security or secondary security being:—
- (a) shares, stock, bonds, notes (other than promissory notes), debentures, debenture stock or shares in an oil royalty; or
  - (b) any document relating to money, in any currency, which has been deposited with the issuer or some other person, being a document which recognises an obligation to pay a stated amount to bearer or to order, with or without interest, and being a document by the delivery of which, with or without endorsement, the right to receive that stated amount, with or without interest, is transferable; or
  - (c) any bill, note or other obligation of the Treasury or of a Government in any part of the world, being a document by the delivery of which, with or without endorsement, title is transferable, and not being an obligation which is or has been legal tender in any part of the world; or
  - (d) any letter of allotment or rights, any warrant conferring an option to acquire a security included in this item, any renounceable or scrip certificates, rights, coupons, coupons representing dividends or interest on such a security, bond mandates or other documents conferring or containing evidence of title to or rights in respect of such a security; or
  - (e) units or other documents conferring rights under any trust established for the purpose, or having the effect of providing, for persons having funds available for investment, facilities for the participation by them as beneficiaries under the trust, in any profits or income arising from the acquisition, holding, management or disposal of any property whatsoever.]

**Textual Amendments**

**F213** Item 6 substituted by [S.I. 1987/860, art. 2](#)

- [<sup>F214</sup>6A The making of arrangements for or the underwriting of any transaction within item 6.]

**Textual Amendments**

**F214** Item 6A inserted by [Finance Act 1987 \(c. 16, SIF 40:2\), s. 18\(1\)\(b\)\(2\)](#) and, as substituted by [S.I. 1989/2272, art. 2\(2\)](#)

- 7 The operation of any current, deposit or savings account.

- [<sup>F215</sup>8 The management of an authorised unit trust scheme or of a trust based scheme by the operator of the scheme.]

*Status: Point in time view as at 16/10/1992.*

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

### Textual Amendments

**F215** Item 8 added by [S.I. 1989/2272](#), [art. 2\(3\)](#)

7 *Notes:*

- (1) Item 1 does not include anything included in item 6.
- (2) This Group does not include the supply of a coin or a banknote as a collectors' piece or as an investment article.
- (3) Item 2 includes the supply of credit by a person, in connection with a supply of goods or services by him, for which a separate charge is made and disclosed to the recipient of the supply of goods or services.
- [<sup>F216</sup>(4) This Group includes any supply by a person carrying on a credit card, charge card or similar payment card operation made in connection with that operation to a person who accepts the card used in the operation when presented to him in payment for goods or services.
- (5) Item 6A includes the introduction to a person effecting transactions in securities or secondary securities within item 6 of a person seeking to acquire or dispose of such securities.
- (6) In item 8—
  - (a) “authorised unit trust scheme” and “operator” have the same meanings as in section 207(1) of the Financial Services Act 1986;
  - (b) “trust based scheme” has the same meaning as in regulation 2(1)(b) of the Financial Services Act 1986 (Single Property Schemes) (Exemption) Regulations 1989.]

### Textual Amendments

**F216** Notes (4)(5)(6) added by [S.I. 1985/432](#), [art. 2](#) and [S.I. 1989/2272](#), [art. 2\(4\)](#)

## GROUP 6—EDUCATION

Item No.

VALID FROM 01/08/1994

<sup>F217</sup>Item No.

### Textual Amendments

**F217** Words in [Sch. 6](#) Group 6 (Education) substituted (1.8.1994) by [S.I. 1994/1188](#), [art. 2](#)

*Status: Point in time view as at 16/10/1992.*

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

VALID FROM 01/08/1994

<sup>F218</sup>Notes:

- (1) For the purposes of this Group an “eligible body” is—
- (a) a school within the meaning of the Education Acts 1944 to 1993 <sup>F219</sup>, the Education (Scotland) Act 1980 <sup>F220</sup>, the Education and Libraries (Northern Ireland) Order 1986 <sup>F221</sup> or the Education Reform (Northern Ireland) Order 1989 <sup>F222</sup>, which is—
    - (i) provisionally or finally registered or deemed to be registered as a school within the meaning of the aforesaid legislation in a register of independent schools; or
    - (ii) a school in respect of which grants are made by the Secretary of State to the proprietor or managers; or
    - (iii) a maintained school within the meaning of the Education Act 1993 <sup>F223</sup> or the Education and Libraries (Northern Ireland) Order 1986; or
    - (iv) a public school within the meaning of section 135(1) of the Education (Scotland) Act 1980 <sup>F224</sup>; or
    - (v) a grant-maintained school within the meaning of section 22 of the Education Act 1993; or
    - (vi) a self-governing school within the meaning of section 1(3) of the Self-Governing Schools (Scotland) Act 1989 <sup>F225</sup>
    - (vii) a grant-maintained special school within the meaning of section 182(3) of the Education Act 1993; or
    - (viii) a grant-maintained integrated school within the meaning of Article 65 of the Education Reform (Northern Ireland) Order 1989 <sup>F226</sup>;
  - (b) a United Kingdom university, and any college, institution, school or hall of such a university;
  - (c) an institution—
    - (i) falling within section 91(3)(a) or (b) or section 91(5)(b) or (c) of the Further and Higher Education Act 1992 <sup>F227</sup>; or
    - (ii) which is a designated institution as defined in section 44(2) of the Further and Higher Education (Scotland) Act 1992 <sup>F228</sup>; or
    - (iii) managed by a board of management as defined in section 36(1) of the Further and Higher Education (Scotland) Act 1992; or
    - (iv) to which grants are paid by the Department of Education for Northern Ireland under Article 66(2) of the Education and Libraries (Northern Ireland) Order 1986 <sup>F229</sup>;
  - (d) a public body of a description in Note (5) of Group 7 of Schedule 6 to this Act;
  - (e) a body recognised under the British Council Recognition Scheme for the teaching of English as a foreign language.
  - (f) a body not falling within paragraphs (a) to (e) above which—
    - (i) is precluded from distributing and does not distribute any profit it makes; and
    - (ii) applies any profits made from supplies of a description within this Group to the continuance or improvement of such supplies.

*Status: Point in time view as at 16/10/1992.*

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

- (2) A supply by a body, which is an eligible body only by virtue of falling within Note (1) (e), shall not fall within this Group insofar as it consists of the provision of anything other than the teaching of English as a foreign language.
- (3) “Vocational training” means training or re-training for—
- (a) any trade, profession or employment; or
  - (b) any voluntary work connected with—
    - (i) education, health, safety, or welfare; or
    - (ii) the carrying out of activities of a charitable nature; and
  - (c) for the purposes of item 5, includes the provision of work experience.
- (4) “Examination services” include the setting and marking of examinations, the setting of educational or training standards, the making of assessments and other services provided with a view to ensuring educational and training standards are maintained.
- (5) For the purposes of item 5 a supply of any goods or services shall not be taken to be essential to the provision of vocational training unless the goods or services in question are provided directly to the trainee.
- (6) For the purposes of item 6 a club is a “youth club” if—
- (a) it is established to promote the social, physical, educational or spiritual development of its members;
  - (b) its members are mainly under twenty-one years of age; and
  - (c) it satisfies the requirements of Note (1)(f)(i) and (ii).

#### Textual Amendments

- F218** Words in [Sch. 6](#) Group 6 (Education) substituted (1.8.1994) by [S.I. 1994/1188](#), [art. 2](#)
- F219** [1993 c.35](#); for definition of school see [section 14\(5\)](#) of the [Further and Higher Education Act 1992](#) ([1992 c.13](#)).
- F220** [1980 c.44](#).
- F221** [S.I. 1986/594](#) (N.I.3).
- F222** [S.I. 1989/2406](#) (N.I.20).
- F223** [1993 c.35](#).
- F224** [1980 c.44](#).
- F225** [1989 c.39](#).
- F226** [S.I. 1989/2406](#) (N.I.20).
- F227** [1992 c.13](#).
- F228** [1992 c.37](#).
- F229** [S.I. 1986/594](#) (N.I.3).

- 1 The provision of education or research by a school [<sup>F230</sup>, eligible institution]or university.

#### Textual Amendments

- F230** Words inserted by [S.I. 1989/267](#), [art. 2\(a\)](#)

- 2 The provision, otherwise than for profit, of—
- (a) education or research of a kind provided by a school or university; or

*Status: Point in time view as at 16/10/1992.*

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

- (b) training or re-training for any trade, profession or employment.
- 3 Private tuition, in subjects (except those of a recreational or sporting nature) which are normally taught in the course of education provided by a school or university, to an individual pupil by a teacher acting independently of any employer or organisation.
- 4 The supply of any goods or services incidental to the provision of any education, training or re-training comprised in items 1 and 2.
- 5 The provision of any instruction supplemental to the provision of any education comprised in items 1 and 2.
- 6 The provision by a youth club or association of youth clubs of the facilities available to its members.
- [<sup>F231</sup>7 The supply to a person receiving training or retraining pursuant to any arrangements made by, or under the authority or direction of, the Secretary of State under section 2 of the Employment and Training Act 1973 or pursuant to any arrangements made by the Department of Economic Development under section 3 of the Employment and Training Act (Northern Ireland) 1950 of—
- (a) training or retraining for any trade, profession or employment, or
- (b) any goods or services essential to such training or retraining, in respect of which payment is made by, or under the authority or direction of, the Secretary of State or by the Department of Economic Development, as the case may be.]

**Textual Amendments**

**F231** Item 7 added by [S.I. 1988/1282](#), [art. 2](#)

*Notes:*

- (1) “Education” includes training in any form of art [<sup>F232</sup>but excludes—
- (a) courses in English as a foreign language which are provided for payment which exceeds the full cost of providing the courses; and
- (b) holiday courses of an essentially recreational or sporting nature.]
- (2) “School” in items 1, 2 and 3 means an institution which, within the meaning of the Education Acts 1944 to 1981, the <sup>M24</sup>Education (Scotland) Act 1980 or the Education and Libraries (Northern Ireland) Orders 1972, 1976 and 1980, provides primary or secondary education or both, and which—
- (a) either is provisionally or finally registered or deemed to be registered as a school within the meaning of the aforesaid legislation, in a register of independent schools or is a school in respect of which grants are made by the Secretary of State to the proprietor or managers; or

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(b) is a voluntary school within the meaning of the <sup>M25</sup>Education Act 1944 or the Education and Libraries (Northern Ireland) Orders 1972, 1976 and 1980.

(3) “University” means a United Kingdom university and includes any college, institution, school or hall of such a university.

[<sup>F233</sup>(3A) For the purposes of item 1 above “eligible institution” means—

- (a) an institution to which section 132(6) of the Education Reform Act 1988 applies;
- (b) an institution to which section 77(5) of the Education (Scotland) Act 1980 applies;
- (c) an institution to which grants are paid by the Department of Education for Northern Ireland under article 66(2) of the Education and Libraries (Northern Ireland) Order 1986;
- (d) the Cambridge Institute of Education, the Royal College of Art and the Cranfield Institute of Technology.]

(4) Paragraph (a) of item 2 does not include recreational or sporting activities except where they are provided as part of a general educational curriculum.

[<sup>F234</sup>(5) Item 4 applies only where:-

- (a) Supplies described in that item are made to the persons receiving education, training or re-training comprised in items 1 and 2 (hereinafter referred to as students) by the same person who provides them with that education, training or re-training; or
- (b) Supplies described in that item are made to a person providing education, training or re-training comprised in items 1 or 2 (hereinafter referred to as the recipient), by another person providing such education, training or re-training and such supplies to his own students, and are directly used by the students of the recipient.]

(6) Item 5 applies only where the instruction described in that item is provided to persons receiving education comprised in items 1 and 2 by the same person who provides them with that education.

#### Textual Amendments

**F232** Words added by S.I. 1989/267, **art. 2(b)**

**F233** Note (3A) inserted by S.I. 1989/267, **art. 2(c)**

**F234** Note (5) substituted by S.I. 1987/1259, **art. 2**

#### Marginal Citations

**M24** 1980 c. 44.

**M25** 1944 c. 31.

#### Textual Amendments

**F232** Words added by S.I. 1989/267, **art. 2(b)**

**F233** Note (3A) inserted by S.I. 1989/267, **art. 2(c)**

**F234** Note (5) substituted by S.I. 1987/1259, **art. 2**



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#### Marginal Citations

**M24** 1980 c. 44.

**M25** 1944 c. 31.

### GROUP 7—HEALTH [<sup>F235</sup> AND WELFARE]

#### Textual Amendments

**F235** Words added by [S.I. 1985/1900, art. 2\(a\)](#)

Item No.

- [<sup>F236</sup>1 The supply of services by a person registered or enrolled in any of the following—
- (a) the register of medical practitioners or the register of medical practitioners with limited registration;
  - (b) either of the registers of ophthalmic opticians or the register of dispensing opticians kept under the [<sup>F237</sup>Opticians Act 1989] or either of the lists kept under [<sup>F237</sup>section 9] of that Act of bodies corporate carrying on business as ophthalmic opticians or as dispensing opticians;
  - (c) any register kept under the <sup>M26</sup>Professions Supplementary to Medicine Act 1960;
  - (d) the register of qualified nurses, midwives and health visitors kept under section 10 of the Nurses, Midwives and Health Visitors Act <sup>M27</sup>1979;
  - (e) the register of dispensers of hearing aids or the register of persons employing such dispensers maintained under section 2 of the Hearing Aid Council Act <sup>M28</sup>1968.]

#### Textual Amendments

**F236** Items 1, 2 substituted for items 1, 1A, 2 (item 1A having been inserted by [S.I. 1984/1784](#)) by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 13\(2\)\(4\)](#)

**F237** Words substituted by [Opticians Act 1989 \(c. 44, SIF 83:1\), s. 37\(3\)](#)

#### Marginal Citations

**M26** 1960 c. 66 (83:1).

**M27** 1979 c. 36 (83:1).

**M28** 1968 c. 50 (83:1).

- 2 The supply of any services or dental prostheses by-
- (a) a person registered in the dentists register;
  - (b) a person enrolled in any roll of dental auxiliaries having effect under section 45 of the Dentists Act <sup>M29</sup>1984; or
  - (c) a dental technician.

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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). (See end of Document for details)*

#### Marginal Citations

**M29** 1984 c. 24 (83:1)

- 3 The supply of any services by a person registered in the register of pharmaceutical chemists kept under the <sup>M30</sup>Pharmacy Act 1954 or the <sup>M31</sup>Pharmacy (Northern Ireland) Order 1976.

#### Marginal Citations

**M30** 1954 c. 61.

**M31** 1976 S.I. No. 1213 (N.I. 22).

- 4 The provision of care or medical or surgical treatment and, in connection with it, the supply of any goods, in any hospital or other institution approved, licensed, registered or exempted from registration by any Minister or other authority pursuant to a provision of a public general Act of Parliament or of the Northern Ireland Parliament or of a public general Measure of the Northern Ireland Assembly or Order in Council under Schedule 1 to the <sup>M32</sup>Northern Ireland Act 1974, not being a provision which is capable of being brought into effect at different times in relation to different local authority areas.

#### Marginal Citations

**M32** 1974 c. 28.

- 5 The provision of a deputy for a person registered in the register of medical practitioners or the register of medical practitioners with limited registration.

- 6 Human blood.

- 7 Products for therapeutic purposes, derived from human blood.

- 8 Human (including foetal) organs or tissue for diagnostic or therapeutic purposes or medical research.

- [<sup>F2389</sup> The supply, otherwise than for profit, by a charity or public body of welfare services and of goods supplied in connection therewith.]

#### Textual Amendments

**F238** Items 9, 10, 11 added by [S.I. 1985/1900](#), [art. 2\(b\)](#) and [S.I. 1989/2272](#), [art. 3](#)

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10 The supply, otherwise than for profit, of goods and services incidental to the provision of spiritual welfare by a religious community to a resident member of that community in return for a subscription or other consideration paid as a condition of membership.

11 The supply of transport services for sick or injured persons in vehicles specially designed for that purpose.

*Notes:*

- (1) Item 1 does not include the letting on hire of goods except where the letting is in connection with a supply of other services comprised in the item.
- (2) [<sup>F239</sup>Paragraphs (a) to (d) of item 1 and paragraphs (a) and (b) of item 2 include supplies of services]made by a person who is not registered or enrolled in any of the registers or rolls specified in those paragraphs where the services are wholly performed or directly supervised by a person who is so registered or enrolled.
- (3) Item 3 does not include the letting on hire of goods.
- (4) For the purposes of this Group a person who is not registered in the visiting EEC practitioners list in the register of medical practitioners at the time he performs services in an urgent case as mentioned in subsection (3) of section 18 of the <sup>M33</sup>Medical Act 1983 is to be treated as being registered in that list where he is entitled to be registered in accordance with that section.

[<sup>F240</sup>(5) “Public body” means-

- (a) a Government department within the meaning of section 27(4) of this Act;
- (b) a local authority within the meaning of section 20(6) of this Act;
- (c) a body which acts under any enactment or instrument for public purposes and not for its own profit and which performs functions similar to those of a Government department or local authority.

- (6) In item 9 “welfare services” means services which are directly connected with—
  - (a) the provision of care, treatment or instruction designed to promote the physical or mental welfare of elderly, sick, distressed or disabled persons;
  - (b) the protection of children and young persons; or
  - (c) the provision of spiritual welfare by a religious institution as part of a course of instruction or a retreat, not being a course or a retreat designed primarily to provide recreation or a holiday.

- (7) Item 9 does not include the supply of accommodation or catering except where it is ancillary to the provision of care, treatment or instruction.]

#### **Textual Amendments**

**F239** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:2\)](#), **s. 13(3)(4)**

**F240** Notes (5)(6)(7) added by [S.I. 1985/1900](#), **art. 2(c)**

#### **Marginal Citations**

**M33** [1983 c. 54](#).

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*Status: Point in time view as at 16/10/1992.*

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### **GROUP 8—BURIAL AND CREMATION**

Item No.

- 1 The disposal of the remains of the dead.
- 2 The making of arrangements for or in connection with the disposal of the remains of the dead.

### **GROUP 9—TRADE UNIONS AND PROFESSIONAL BODIES**

Item No.

- 1 The supply to its members of such services and, in connection with those services, of such goods as are both referable only to its aims and available without payment other than a membership subscription by any of the following non-profit-making organisations—
  - (a) a trade union or other organisation of persons having as its main object the negotiation on behalf of its members of the terms and conditions of their employment;
  - (b) a professional association, membership of which is wholly or mainly restricted to individuals who have or are seeking a qualification appropriate to the practice of the profession concerned;
  - (c) an association, the primary purpose of which is the advancement of a particular branch of knowledge, or the fostering of professional expertise, connected with the past or present professions or employments of its members;
  - (d) an association, the primary purpose of which is to make representations to the Government on legislation and other public matters which affect the business or professional interests of its members.

*Notes:*

- (1) Item 1 does not include any right of admission to any premises, event or performance, to which non-members are admitted for a consideration.
- (2) “Trade union” has the meaning assigned to it by [F241section 1 of the Trade Union and Labour Relations (Consolidation) Act 1992].
- (3) Item 1 shall include organisations and associations the membership of which consists wholly or mainly of constituent or affiliated associations which as individual associations would be comprised in the item; and “member” shall be construed as including such an association and “membership subscription” shall include an affiliation fee or similar levy.
- (4) Paragraph (c) does not apply unless the association restricts its membership wholly or mainly to individuals whose present or previous professions or employments are directly connected with the purposes of the association.

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- (5) Paragraph (d) does not apply unless the association restricts its membership wholly or mainly to individuals or corporate bodies whose business or professional interests are directly connected with the purposes of the association.

#### Textual Amendments

**F241** Words in Sch. 6 Group 9 Note (2) substituted (16.10.1992) by Trade Union and Labour Relations (Consolidation) Act 1992 (c. 52), ss. 300(2), 302, Sch. 2 para.32.

### GROUP 10—SPORTS COMPETITIONS

Item No.

- 1 The grant of a right to enter a competition in sport or physical recreation where the consideration for the grant consists in money which is to be allocated wholly towards the provision of a prize or prizes awarded in that competition.
- 2 The grant, by a non-profit-making body established for the purposes of sport or physical recreation, of a right to enter a competition in such an activity.

*Note:*

Item 2 does not include any supply where the consideration consists wholly or partly in a charge which the body ordinarily makes for the use of its facilities or the admission to its premises.

### GROUP 11—WORKS OF ART, ETC.

Item No.

- 1 The disposal of an object with respect to which estate duty is not chargeable by virtue of section 30(3) of the <sup>M34</sup>Finance Act 1953, section 34(1) of the <sup>M35</sup>Finance Act 1956 or the proviso to section 40(2) of the <sup>M36</sup>Finance Act 1930.

#### Marginal Citations

**M34** 1953 c. 34.

**M35** 1956 c. 54.

**M36** 1930 c. 28.

- 2 The disposal of an object with respect to which capital transfer tax is not chargeable by virtue of [<sup>F242</sup>paragraph 1(3)(a) or (4), paragraph 3(4)(a), or the words following paragraph 3(4), of Schedule 5 to the Capital Transfer Tax Act <sup>M37</sup>1984].

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#### Textual Amendments

**F242** Words substituted by virtue of [Capital Transfer Tax Act 1984 \(c. 51, SIF 65\)](#), **Sch. 8 para. 24** (group 11 being therein referred to as group II)

#### Marginal Citations

**M37** [1984 c. 51 \(65\)](#)

- 3 The disposal of property with respect to which capital transfer tax is not chargeable by virtue of [<sup>F243</sup>section 32(4) [<sup>F244</sup>or 32A(5) or (7)]of the <sup>M38</sup>Capital Transfer Tax Act 1984].

#### Textual Amendments

**F243** Words substituted by virtue of [Capital Transfer Tax Act 1984 \(c. 51, SIF 65\)](#), **Sch. 8 para. 24** (group 11 being therein referred to as group II)

**F244** Words inserted in relation to events on or after 19.3.1985 by [Finance Act 1985 \(c. 54, SIF 18\)](#), **Sch. 26 para. 14**

#### Marginal Citations

**M38** [1984 c. 51 \(65\)](#)

- 4 The disposal of an asset in a case in which any gain accruing on that disposal is not a chargeable gain by virtue of [<sup>F245</sup>section 258(2) of the Taxation of Chargeable Gains Act 1992].

#### Textual Amendments

**F245** Words in Item 4 substituted (in relation to tax for the year 1992-93 and subsequent years as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 10 para.6** (with ss. 60, 101(1) and 201(3))

### [<sup>F246</sup>GROUP 12—FUND-RAISING EVENTS BY CHARITIES AND OTHER QUALIFYING BODIES]

#### Textual Amendments

**F246** [Sch. 6](#) Group 12 added after Group 11 by [S.I. 1989/470](#), **art. 3**

Item No.

- 1 The supply of goods and services by a charity in connection with a fund-raising event organised for charitable purposes by a charity or jointly by more than one charity.

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- 2 The supply of goods and services by a qualifying body in connection with a fund-raising event organised exclusively for its own benefit.

*Notes:*

- (1) For the purposes of items 1 and 2 “fund-raising event” means a fete, ball, bazaar, gala show, performance or similar event, which is separate from and not forming any part of a series or regular run of like or similar events.
- [<sup>F247</sup>(1A) For the purposes of item 1 “charity” includes a body corporate which is wholly owned by a charity and whose profits (from whatever source) are payable to a charity by virtue of a deed of covenant or trust or otherwise.]
- (2) For the purposes of item 2 “qualifying body” means any non-profit making body mentioned in either section 47(3) of this Act or item 1 of Group 9 of Schedule 6 to this Act.

**Textual Amendments**

**F247** Sch. 6 Group 12 Note (1A) inserted by S.I. 1991/737, art. 9

[<sup>F248</sup>SCHEDULE 6A

BUILDINGS AND LAND]

**Textual Amendments**

**F248** Sch. 6A inserted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 para. 6(2)

*Residential and charitable buildings: change of use etc.*

- 1 (1) In this paragraph “relevant zero-rated supply” means a grant or other supply taking place on or after 1st April 1989 which—
- (a) relates to a building intended for use solely for a relevant residential purpose or a relevant charitable purpose or part of such a building; and
  - (b) is zero-rated, in whole or in part, by virtue of Group 8 of Schedule 5 to this Act.
- (2) Sub-paragraph (3) below applies where—
- (a) one or more relevant zero-rated supplies relating to a building (or part of a building) have been made to any person;
  - (b) within the period of ten years beginning with the day on which the building is completed, the person grants an interest in, right over or licence to occupy the building or any part of it (or the building or any part of it including, consisting of or forming part of the part to which the relevant zero-rated supply or supplies related); and
  - (c) after the grant the whole or any part of the building, or of the part to which the grant relates, (or the whole of the building or of the part to which the grant

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relates, or any part of it including, consisting of or forming part of the part to which the relevant zero-rated supply or supplies related) is not intended for use solely for a relevant residential purpose or a relevant charitable purpose.

(3) Where this sub-paragraph applies, to the extent that the grant relates to so much of the building as-

- (a) by reason of its intended use gave rise to the relevant zero-rated supply or supplies; and
- (b) is not intended for use solely for a relevant residential purpose or a relevant charitable purpose after the grant,

it shall be taken to be a taxable supply in the course or furtherance of a business which is not zero-rated by virtue of Group 8 of Schedule 5 to this Act (if it would not otherwise be such a supply).

(4) Sub-paragraph (5) below applies where—

- (a) one or more relevant zero-rated supplies relating to a building (or part of a building) have been made to any person; and
- (b) within the period of ten years beginning with the day on which the building is completed, the person uses the building or any part of it (or the building or any part of it including, consisting of or forming part of the part to which the relevant zero-rated supply or supplies related) for a purpose which is neither a relevant residential purpose nor a relevant charitable purpose.

(5) Where this sub-paragraph applies, his interest in, right over or licence to occupy so much of the building as-

- (a) by reason of its intended use gave rise to the relevant zero-rated supply or supplies; and
- (b) is used otherwise than for a relevant residential purpose or a relevant charitable purpose,

shall be treated for the purposes of this Act as supplied to him for the purpose of a business carried on by him and supplied by him in the course or furtherance of the business when he first uses it for a purpose which is neither a relevant residential purpose nor a relevant charitable purpose.

(6) Where sub-paragraph (5) above applies—

- (a) the supply shall be taken to be a taxable supply which is not zero-rated by virtue of Group 8 of Schedule 5 to this Act (if it would not otherwise be such a supply); and
- (b) the value of the supply shall be such that the amount of tax chargeable on it is equal to the amount of the tax which would have been chargeable on the relevant zero-rated supply (or, where there was more than one such supply, the aggregate amount which would have been chargeable on them) had so much of the building as is mentioned in sub-paragraph (5) above not been intended for use solely for a relevant residential purpose or a relevant charitable purpose.

**Modifications etc. (not altering text)**

C7 Sch. 6A para. 1 excluded by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 para. 13(5)



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### *Election to waive exemption*

- 2 (1) Subject to sub-paragraphs (2) and (3) and paragraph 3 below, where an election under this paragraph has effect in relation to any land, if and to the extent that any grant made in relation to it at a time when the election has effect by the person who made the election, or where that person is a body corporate by that person or a relevant associate, would (apart from this sub-paragraph) fall within Group 1 of Schedule 6 to this Act, the grant shall not fall within that Group.
- (2) Sub-paragraph (1) above shall not apply in relation to a grant if the grant is made in relation to-
- (a) a building or part of a building intended for use as a dwelling or number of dwellings or solely for a relevant residential purpose; or
  - (b) a building or part of a building intended for use solely for a relevant charitable purpose, other than as an office.
- (3) Sub-paragraph (1) above shall not apply in relation to a grant if—
- (a) the grant is made to a registered housing association and the association has given to the grantor a certificate stating that the land is to be used (after any necessary demolition work) for the construction of a building or buildings intended for use as a dwelling or number of dwellings or solely for a relevant residential purpose; or
  - (b) the grant is made to an individual and the land is to be used for the construction, otherwise than in the course or furtherance of a business carried on by him, of a building intended for use by him as a dwelling.
- (4) Subject to the following provisions of this paragraph, no input tax on any supply or importation which, apart from this sub-paragraph, would be allowable by virtue of the operation of this paragraph shall be allowed if the supply or importation took place before the first day for which the election in question has effect.
- (5) Subject to sub-paragraph (6) below, sub-paragraph (4) above shall not apply where the person by whom the election was made-
- (a) has not, before the first day for which the election has effect, made in relation to the land in relation to which the election has effect any grant falling within Group 1 of Schedule 6 to this Act; or
  - (b) has before that day made in relation to that land a grant or grants so falling but the grant, or all the grants,—
    - (i) were made in the period beginning with 1st April 1989 and ending with 31st July 1989; and
    - (ii) would have been taxable supplies but for the amendments made by Schedule 3 to the Finance Act 1989.
- (6) Sub-paragraph (5) above does not make allowable any input tax on supplies or importations taking place before 1st August 1989 unless—
- (a) it is attributable by or under regulations to grants made by the person on or after 1st April 1989 which would have been taxable supplies but for the amendments made by Schedule 3 to the Finance Act 1989; and
  - (b) the election has effect from 1st August 1989.

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- (7) Sub-paragraph (4) above shall not apply in relation to input tax on grants or other supplies which are made in the period beginning with 1st April 1989 and ending with 31st July 1989 if—
- (a) they would have been zero-rated by virtue of item 1 or 2 of Group 8 of Schedule 5 to this Act or exempt by virtue of item 1 of Group 1 of Schedule 6 to this Act but for the amendments made by Schedule 3 to the Finance Act 1989; and
  - (b) the election has effect from 1st August 1989.
- 3 (1) An election under paragraph 2 above shall have effect—
- (a) from the beginning of the day on which the election is made or of any later day specified in the election; or
  - (b) where the election is made before 1st November 1989, from the beginning of 1st August 1989 or of any later day so specified.
- (2) An election under paragraph 2 above shall have effect in relation to any land specified, or of a description specified, in the election.
- (3) Where such an election is made in relation to, or to part of, a building (or planned building), it shall have effect in relation to the whole of the building and all the land within its curtilage; and for the purposes of this sub-paragraph buildings linked internally or by a covered walkway, and parades, precincts and complexes divided into separate units, shall be taken to be a single building (if they otherwise would not be).
- (4) Where such an election is made in relation to agricultural land (including a building on agricultural land), it shall have effect in relation to any other agricultural land if that other land is not separated from it by—
- (a) land which is not agricultural land; or
  - (b) agricultural land in separate ownership.
- (5) For the purposes of sub-paragraph (4) above—
- (a) land shall be taken not to be separated from other land if it is separated from it only by a road, railway, river or something similar; and
  - (b) land is in separate ownership from land in relation to which an election is made if the person by whom the election is made has no interest in, right over or licence to occupy it and, where that person is a body corporate, no relevant associate has any such interest, right or licence.
- (6) An election under paragraph 2 above shall be irrevocable and, except where it is an election of a description specified in a notice published by the Commissioners, shall not have effect unless written notification of it is given to the Commissioners together with such information as the Commissioners may require.
- (7) Except where the Commissioners otherwise allow, a notification required under sub-paragraph (6) above shall be given not later than the end of the period of thirty days beginning with the day on which the election is made.
- (8) In paragraph 2 above and this paragraph “relevant associate”, in relation to a body corporate by which an election under paragraph 2 above has been made in relation to any building or land, means a body corporate which under section 29 of this Act-

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- (a) was treated as a member of the same group as the body corporate by which the election was made at the time when the election first had effect;
    - (b) has been so treated at any later time when the body corporate by which the election was made had an interest in, right over or licence to occupy the building or land (or any part of it); or
    - (c) has been treated as a member of the same group as a body corporate within paragraph (a) or (b) above or this paragraph at a time when that body corporate had an interest in, right over or licence to occupy the building or land (or any part of it).
  - (9) In paragraph 2 above “registered housing association” means a registered housing association within the meaning of the Housing Associations Act 1985 or Part VII of the Housing (Northern Ireland) Order 1981.
- 4
- (1) This paragraph has effect where rent is payable in consideration of the grant of an interest in, right over, or licence to occupy any building or land to which an election under paragraph 2 above relates (or any part of any such building or land).
  - (2) If—
    - (a) the rent relates to a period beginning before and ending on or after the first day for which the election has effect; and
    - (b) the grant for which the rent is consideration would, apart from this subparagraph, take place before that day,the grant shall be treated as taking place on that day to the extent that it is made for rent relating to the part of the period falling on or after that day.
  - (3) If—
    - (a) the rent relates to a period beginning on or after the first day for which the election has effect; and
    - (b) the grant for which the rent is consideration would, apart from this subparagraph, take place before that day,the grant shall be treated as taking place on the first day of the period to which the rent relates.
  - (4) If—
    - (a) the rent relates to a period beginning before the first day for which the election has effect; and
    - (b) the grant for which the rent is consideration takes place on or after that day,tax shall not be chargeable on the grant by virtue of paragraph 2 above to the extent that it is made for rent relating to any time before that day.
  - (5) Where the rent is payable by a person in relation to a period when he is in occupation of a building completed before 1st August 1989 (or part of such a building) or land of which he was in occupation immediately before that date, any tax which would be chargeable by virtue of paragraph 2 above on the grant for which the rent is consideration—
    - (a) except in the case of a charity, shall be chargeable as if the consideration were reduced by 50 per cent. if and to the extent that the rent relates to or to any part of the year beginning on 1st August 1989 and ending on 31st July 1990; and
    - (b) in the case of a charity—

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- (i) shall be chargeable as if the consideration were reduced by 80 per cent. if and to the extent that the rent relates to or to any part of the year beginning on 1st August 1989 and ending on 31st July 1990;
- (ii) shall be chargeable as if the consideration were reduced by 60 per cent. if and to the extent that the rent relates to or to any part of the year beginning on 1st August 1990 and ending on 31st July 1991;
- (iii) shall be chargeable as if the consideration were reduced by 40 per cent. if and to the extent that the rent relates to or to any part of the year beginning on 1st August 1991 and ending on 31st July 1992; and
- (iv) shall be chargeable as if the consideration were reduced by 20 per cent. if and to the extent that the rent relates to or to any part of the year beginning on 1st August 1992 and ending on 31st July 1993.

*Developers of certain non-residential buildings etc.*

- 5 (1) Paragraph 6 below shall apply on the first occasion during the period beginning with the day when the construction of a building or work within sub-paragraph (2) below is first planned and ending ten years after the completion of the building or work on which a person who is a developer in relation to the building or work-
- (a) grants an interest in, right over or licence to occupy the building or work (or any part of it) which is an exempt supply; or
  - (b) is in occupation of the building, or uses the work, (or any part of it) when not a fully taxable person (or, if a person treated under section 29 of this Act as a member of a group, when the representative member is not a fully taxable person).
- (2) Subject to sub-paragraph (3) below, the buildings and works within this sub-paragraph are-
- (a) any building neither designed as a dwelling or number of dwellings nor intended for use solely for a relevant residential purpose or a relevant charitable purpose; and
  - (b) any civil engineering work, other than a work necessary for the development of a permanent park for residential caravans.
- (3) A building or work is not within sub-paragraph (2) above if-
- (a) construction of it was commenced before 1st August 1989; or
  - (b) a grant of the fee simple in it which falls within paragraph (a)(ii) or (iv) of item 1 of Group 1 of Schedule 6 to this Act has been made before the occasion concerned.
- (4) For the purposes of this paragraph a taxable person is, in relation to any building or work, a fully taxable person throughout a prescribed accounting period if-
- (a) at the end of that period he is entitled to credit for input tax on all supplies to, and importations by, him in the period (apart from any on which input tax is excluded from credit by virtue of section 14(10) of this Act); or
  - (b) the building or work is not used by him at any time during the period in, or in connection with, making any exempt supplies of goods or services.
- (5) Subject to sub-paragraph (6) below, in this paragraph and paragraph 6 below “developer”, in relation to a building or work, means any person who-

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- (a) constructs it;
- (b) orders it to be constructed; or
- (c) finances its construction,

with a view to granting an interest in, right over or licence to occupy it (or any part of it) or to occupying or using it (or any part of it) for his own purposes.

(6) Where—

- (a) a body corporate treated under section 29 of this Act as a member of a group is a developer in relation to a building or work; and
- (b) it grants an interest in, right over or licence to occupy the building or work (or any part of it) to another body corporate which is treated under that section as a member of the group,

then, for the purposes of this paragraph and paragraph 6 below, as from the time of the grant any body corporate such as is mentioned in sub-paragraph (7) below shall be treated as also being a developer in relation to the building or work.

(7) The bodies corporate referred to in sub-paragraph (6) above are any which under section 29 of this Act-

- (a) was treated as a member of the same group as the body corporate making the grant at the time of the grant;
- (b) has been so treated at any later time when the body corporate by which the grant was made had an interest in, right over or licence to occupy the building or work (or any part of it); or
- (c) has been treated as a member of the same group as a body corporate within paragraph (a) or (b) above or this paragraph at a time when that body corporate had an interest in, right over or licence to occupy the building or work (or any part of it).

**Modifications etc. (not altering text)**

**C8** Sch. 6A paras. 5, 6 excluded by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 para. 13(6)

- 6 (1) Where this paragraph applies the interest in, right over or licence to occupy the building or work (or any part of it) held by the developer shall be treated for the purposes of this Act as supplied to the developer for the purpose of a business carried on by him and supplied by him in the course or furtherance of the business on the last day of the prescribed accounting period during which it applies or, if later, of the prescribed accounting period during which the building or work becomes substantially ready for occupation or use.
- (2) The supply treated as made by sub-paragraph (1) above shall be taken to be a taxable supply and the value of the supply shall be the aggregate of-
- (a) the value of grants relating to the land on which the building or work is constructed made or to be made to the developer, other than any grants to be made for consideration in the form of rent the value of which cannot be ascertained by the developer when the supply is treated as made; and
  - (b) the value of all the taxable supplies of goods and services, other than any that are zero-rated, made or to be made for or in connection with the construction of the building or work.

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- (3) Where the value of a supply which, apart from this sub-paragraph, would be treated as made by sub-paragraph (1) above would be less than £100,000, no supply shall be treated as made by that sub-paragraph.

**Modifications etc. (not altering text)**

**C9** Sch. 6A paras. 5, 6 excluded by Finance Act 1989 (c. 26, SIF 40:2), s. 18, **Sch. 3 para. 13(6)**

*General*

- 7 (1) Where the benefit of the consideration for the grant of an interest in, right over or licence to occupy land accrues to a person but that person is not the person making the grant—
- (a) the person to whom the benefit accrues shall for the purposes of this Act be treated as the person making the grant; and
  - (b) to the extent that any input tax of the person actually making the grant is attributable to the grant it shall be treated as input tax of the person to whom the benefit accrues.
- 8 The Notes to Group 8 of Schedule 5 to this Act and Group 1 of Schedule 6 to this Act apply in relation to this Schedule as they apply in relation to their respective Groups but subject to any appropriate modifications.

SCHEDULE 7

Section 38.

ADMINISTRATION, COLLECTION AND ENFORCEMENT

*General*

- 1 (1) The tax shall be under the care and management of the Commissioners.
- (2) All money and securities for money collected or received for or on account of the tax shall—
- (a) if collected or received in Great Britain, be placed to the general account of the Commissioners kept at the Bank of England under section 17 of the <sup>M39</sup>Customs and Excise Management Act 1979;
  - (b) if collected or received in Northern Ireland, be paid into the Consolidated Fund of the United Kingdom in such manner as the Treasury may direct.

**Marginal Citations**

**M39** 1979 c. 2.

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*Accounting for and payment of tax*

- 2 (1) Regulations under this paragraph may require the keeping of accounts and the making of returns in such form and manner as may be specified in the regulations and may require taxable persons supplying goods or services to other taxable persons to provide them with invoices (to be known as “tax invoices”) containing statements of such particulars as may be so specified of the supply, the tax chargeable on it and the persons by and to whom the goods or services are supplied.
- (2) The regulations may, where they require a tax invoice to be provided in connection with any description of supply, require it to be provided within a prescribed time after the supply is treated as taking place, and may allow for that time to be extended in accordance with general or special directions given by the Commissioners.
- (3) Regulations under this paragraph may make special provision for such taxable supplies by retailers of any goods or of any description of goods or of services or any description of services as may be determined by or under the regulations and, in particular—
- (a) for permitting the value which is to be taken as the value of the supplies in any prescribed accounting period or part thereof to be determined, subject to any limitations or restrictions, by such method or one of such methods as may have been described in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice or as may be agreed with the Commissioners; and
  - (b) for determining the proportion of the value of the supplies which is to be attributed to any description of supplies; and
  - (c) for adjusting that value and proportion for periods comprising two or more prescribed accounting periods or parts thereof.
- [<sup>F249</sup>(3A) Regulations under this paragraph may make provision whereby, in such cases and subject to such conditions as may be determined by or under the regulations, tax in respect of a supply may be accounted for and paid by reference to the time when consideration for the supply is received; and any such regulations may make such modifications of the provisions of this Act (including in particular, but without prejudice to the generality of the power, the provisions as to the time when, and the circumstances in which, credit for input tax is to be allowed) as appear to the Commissioners necessary or expedient.]
- (4) Regulations under this paragraph may make provision—
- (a) for treating tax chargeable in one prescribed accounting period as chargeable in another such period; and
  - [<sup>F250</sup>(b) with respect to the making of entries in accounts for the purpose of making adjustments, whether for the correction of errors or otherwise; and
  - (c) for the making of financial adjustments in connection with the making of entries in accounts for the purpose mentioned in paragraph (b) above.]
- (5) Regulations under this paragraph may make different provision for different circumstances and may provide for different dates as the commencement of prescribed accounting periods applicable to different persons.
- (6) The provisions made by regulations under this paragraph for cases where goods are treated as supplied by a taxable person by virtue of paragraph 6 of Schedule 2 to this Act may require the tax chargeable on the supply to be accounted for and paid, and

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particulars thereof to be provided, by such other person and in such manner as may be specified by the regulations.

- (7) Where, at the end of a prescribed accounting period, the amount of tax due from any person or the amount due to any person under section 14(5) of this Act would be less than £1 that amount shall be treated as nil.

#### Textual Amendments

**F249** Sch. 7 para. 2(3A) inserted by Finance Act 1987 (c. 16, SIF 40:2), s. 11(2)

**F250** Sch. 7 para. 2(4)(b)(c) substituted by Finance Act 1989 (c. 26, SIF 40:2), s. 25(2)

#### *Production of tax invoices by computer*

- 3 (1) For the purposes of any provision contained in or having effect under this Act which relates to tax invoices a person shall be treated as issuing, or as providing another person with, a tax invoice if the requisite particulars are recorded in a computer and transmitted by electronic means and without the delivery of any document.
- (2) No provision relating to tax invoices shall be treated as complied with by the production by means of a computer of any material other than a document in writing, by delivering any such material so produced or by making any such transmission as is mentioned in sub-paragraph (1) above unless the person producing or delivering the material or making the transmission and, in the case of delivered material or a transmission, the person receiving it—
- (a) has given the Commissioners at least one month's notice in writing that he proposes to produce or deliver such material or make such transmissions or, as the case may be, receive such material or transmissions; and
  - (b) complies with such requirements as may be specified in regulations or as the Commissioners may from time to time impose in his case.

(3)<sup>F251</sup>

#### Textual Amendments

**F251** Sch. 7 para. 3(3)(4) repealed by Finance Act 1985 (c. 54, SIF 40:1), Sch. 27 Pt. IV

#### *Power of Commissioners to assess tax due*

- 4 (1) Where a person has failed to make any returns required under this Act or to keep any documents and afford the facilities necessary to verify such returns or where it appears to the Commissioners that such returns are incomplete or incorrect they may assess the amount of tax due from him to the best of their judgment and notify it to him.
- <sup>F252</sup>(2) In any case where, for any prescribed accounting period, there has been paid or credited to any person—
- (a) as being a repayment or refund of tax, or
  - (b) as being due to him under section 14(5) of this Act,



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an amount which ought not to have been so paid or credited, [<sup>F253</sup>or which would not have been so paid or credited had the facts been known or been as they later turn out to be,]the Commissioners may assess that amount as being tax due from him for that period and notify it to him accordingly.

(2A) An amount-

(a) which has been paid to any person as being due to him under section 14(5) of this Act; and

(b) which, by reason of the cancellation of that person's registration under paragraph 9 or 10 of Schedule 1 to this Act, ought not to have been so paid, may be assessed under sub-paragraph (2) above notwithstanding that cancellation.]

(3) Where a person is assessed under sub-paragraphs (1) and (2) above in respect of the same prescribed accounting period the assessments may be combined and notified to him as one assessment.

(4) Where the person failing to make a return, or making a return which appears to the Commissioners to be incomplete or incorrect, was required to make the return as a personal representative, trustee in bankruptcy, receiver, liquidator or person otherwise acting in a representative capacity in relation to another person, sub-paragraph (1) above shall apply as if the reference to tax due from him included a reference to tax due from that other person.

(5) An assessment under sub-paragraph [<sup>F254</sup>(1), (2) or (2A)]above of an amount of tax due for any prescribed accounting period shall not be made after the later of the following—

(a) two years after the end of the prescribed accounting period; or

(b) one year after evidence of facts, sufficient in the opinion of the Commissioners to justify the making of the assessment, comes to their knowledge,

but may, where further such evidence comes to their knowledge after the making of such an assessment, be made in addition to that assessment.

(6) Where a taxable person has acquired or imported any goods in the course or furtherance of any business carried on by him the Commissioners may require him from time to time to account for the goods; and if he fails to prove that the goods have been or are available to be supplied by him [<sup>F255</sup>or have been exported from the United Kingdom otherwise than by way of supply]or have been lost or destroyed they may assess to the best of their judgment and notify to him the amount of tax that would have been chargeable in respect of the supply of the goods if they had been supplied by him.

[<sup>F256</sup>(6A) In any case where,—

(a) as a result of a person's failure to make a return for a prescribed accounting period, the Commissioners have made an assessment under sub-paragraph (1) above for that period, and

(b) the tax assessed has been paid but no proper return has been made for the period to which the assessment related, and

(c) as a result of a failure to make a return for a later prescribed accounting period, being a failure by the person referred to in paragraph (a) above or a person acting in a representative capacity in relation to him, as mentioned

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in sub-paragraph (4) above, the Commissioners find it necessary to make another assessment under sub-paragraph (1) above, then, if the Commissioners think fit, having regard to the failure referred to in paragraph (a) above, they may specify in the assessment referred to in paragraph (c) above an amount of tax greater than which they would otherwise have considered to be appropriate.]

(7)

<sup>F257</sup>(9) Where an amount has been assessed and notified to any person under sub-paragraph [<sup>F258</sup>(1), (2), (2A) or (6)]above it shall, subject to the provisions of this Act as to appeals, be deemed to be an amount of tax due from him and may be recovered accordingly, unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced.

(10) For the purposes of this paragraph notification to a personal representative, trustee in bankruptcy, receiver, liquidator or person otherwise acting as aforesaid shall be treated as notification to the person in relation to whom he so acts.

#### Textual Amendments

**F252** Sch. 7 para. 4(2)(2A) substituted for sub-paragraph (2) by Finance Act 1988 (c. 39, SIF 40:2), s. 15(2)

**F253** Words inserted by Finance Act 1990 (c. 29, SIF 40:2), s. 15(1)(2)

**F254** Words substituted by Finance Act 1988 (c. 39, SIF 40:2), s. 15(3)

**F255** Words inserted by Finance Act 1985 (c. 54, SIF 40:2), s. 23, Sch. 7 para. 1(2)

**F256** Sch. 7 para. 4(6A) inserted by Finance Act 1985 (c. 54, SIF 40:2), s. 23, Sch. 7 para. 1(3)

**F257** Sch. 7 para. 4(7)(8) superseded and repealed by Finance Act 1985 (c. 54, SIF 40:2), s. 22, Sch. 27 Pt. IV

**F258** Words substituted by Finance Act 1988 (c. 39, SIF 40:2), s. 15(4)

#### Modifications etc. (not altering text)

**C10** Sch. 7 para. 4 restricted by Finance Act 1985 (c. 54, SIF 40:2), s. 22(1)(a)

**C11** Sch. 7 para. 4 amended by Finance Act 1985 (c. 54, SIF 40:2), s. 22(7)

**C12** Sch. 7 para. 4 modified by S.I. 1987/2015, reg. 10.

**C13** Sch. 7 para. 4(10) extended by Finance Act 1985 (c. 54, SIF 40:2), s. 21(8)

VALID FROM 01/01/1993

*[<sup>F259</sup> Assessment of tax on acquisitions of certain goods by non-taxable persons]*

#### Textual Amendments

**F259** Sch. 7 para. 4A inserted (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), Sch. 3 Pt. I para.67; S.I. 1992/3261, art. 3, Sch. (with art. 4)

<sup>F260</sup>4A (1) Where a person who has, at a time when he was not a taxable person, acquired in the United Kingdom from another member State any goods subject to a duty of excise or consisting in a new means of transport and—

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- (a) no notification of that acquisition has been given to the Commissioners by the person who is required to give one by regulations under paragraph 2(2B) above;
  - (b) the Commissioners are not satisfied that the particulars relating to the acquisition in any notification given to them are accurate and complete; or
  - (c) there has been a failure to supply the Commissioners with the information necessary to verify the particulars contained in any such notification,they may assess the amount of tax due on the acquisition to the best of their judgment and notify their assessment to that person.
- (2) An assessment under this paragraph must be made within the time limits provided for in section 22 of the Finance Act 1985 (ultimate time limits on assessments) and shall not be made after whichever is the later of the following—
  - (a) two years after the time when a notification of the acquisition of the goods in question is given to the Commissioners by the person who is required to give one by regulations under paragraph 2(2B) above;
  - (b) one year after evidence of the facts, sufficient in the opinion of the Commissioners to justify the making of the assessment, comes to their knowledge,but (subject to that section) where further such evidence comes to the Commissioners' knowledge after the making of an assessment under this paragraph, another assessment may be made under this paragraph, in addition to any earlier assessment.
- (3) Where an amount has been assessed and notified to any person under this paragraph, it shall, subject to the provisions of this Act as to appeals, be deemed to be an amount of tax due from him and may be recovered accordingly, unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced.
- (4) For the purposes of this paragraph notification to a personal representative, trustee in bankruptcy, receiver, liquidator or person otherwise acting in a representative capacity in relation to the person who made the acquisition in question shall be treated as notification to the person in relation to whom he so acts.

#### **Textual Amendments**

**F260** Sch. 7 para. 4A inserted (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), Sch. 3 Pt. I para.67; S.I. 1992/3261, art. 3, Sch. (with art. 4)

#### *Power to require security and production of evidence*

- 5 (1) The Commissioners may, as a condition of allowing or repaying any input tax to any person, require the production of such documents relating to the tax as may have been supplied to him and may, if they think it necessary for the protection of the revenue, require as a condition of making any payment under section 14(5) of this Act the giving of such security for the amount of the payment as appears to them appropriate.
- (2) Where it appears to the Commissioners requisite to do so for the protection of the revenue they may require a taxable person, as a condition of his supplying goods or services under a taxable supply, to give security, or further security, of such amount

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and in such manner as they may determine, for the payment of any tax which is or may become due from him.

*Recovery of tax, etc.*

- 6 (1) Tax due from any person shall be recoverable as a debt due to the Crown.
- (2) Where an invoice shows a supply of goods or services as taking place with tax chargeable on it, there shall be recoverable from the person who issued the invoice an amount equal to that which is shown on the invoice as tax or, if the tax is not separately shown, to so much of the total amount shown as payable as is to be taken as representing tax on the supply.
- (3) Sub-paragraph (2) above applies whether or not—
- (a) the invoice is a tax invoice issued in pursuance of paragraph 2(1) above; or
  - (b) the supply shown on the invoice actually takes or has taken place, or the amount shown as tax, or any amount of tax, is or was chargeable on the supply; or
  - (c) the person issuing the invoice is a taxable person;
- and any sum recoverable from a person under the sub-paragraph shall, if it is in any case tax, be recoverable as such and shall otherwise be recoverable as a debt due to the Crown.
- (4) The Commissioners may by regulations make provision—
- (a) in respect of England and Wales and Northern Ireland for authorising distress to be levied on the goods and chattels of any person refusing or neglecting to pay any tax due from him or any amount recoverable as if it were tax due from him and for the disposal of any goods or chattels on which distress is levied in pursuance of the regulations [<sup>F261</sup>and for the imposition and recovery of costs, charges, expenses and fees in connection with anything done under the regulations]; [<sup>F262</sup>and
  - (b) in respect of Scotland for authorising the pouncing of the corporeal moveables of any person refusing or neglecting to pay any tax due from him or any amount recoverable as if it were tax due from him and for the disposal of any moveables which are pounced in pursuance of the regulations [<sup>F261</sup>and for the imposition and recovery of costs, charges, expenses and fees in connection with anything done under the regulations]].
- [<sup>F262</sup>(5) In respect of Scotland, where any tax or any sum recoverable as if it were tax is due and has not been paid, the sheriff, on an application by the Commissioners accompanied by a certificate by the Commissioners—
- (a) stating that none of the persons specified in the application has paid the tax or other sum due from him;
  - (b) stating that payment of the amount due from each such person has been demanded from him; and
  - (c) specifying the amount due from the unpaid by each such person,
- shall grant a summary warrant in a form prescribed by Act of Sederunt authorising the recovery, by any of the diligences mentioned in sub-paragraph (6) below, of the amount remaining due and unpaid.
- (6) The diligences referred to in sub-paragraph (5) above are—

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- (a) a pouncing and sale in accordance with Schedule 5 to the Debtors (Scotland) Act 1987;
  - (b) an earnings arrestment;
  - (c) an arrestment and action of furthcoming or sale.
- (7) Subject to sub-paragraph (8) below and without prejudice to paragraphs 25 to 34 of Schedule 5 to the Debtors (Scotland) Act 1987 (expenses of pouncing and sale), the sheriff officer's fees, together with the outlays necessarily incurred by him, in connection with the execution of a summary warrant shall be chargeable against the debtor.
- (8) No fee shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the Commissioners for, sums paid to him by the debtor in respect of the amount owing.
- (9) The Commissioners may by regulations make provision for anything which the Commissioners may do under sub-paragraphs (5) to (8) above to be done by an officer of the Commissioners holding such rank as the regulations may specify.]

#### **Textual Amendments**

**F261** Words inserted (E.W.N.I.) by [Finance Act 1984 \(c. 43, SIF 40:2\)](#), **s. 16(1)** (which s. 16 is repealed (S.) by [Debtors \(Scotland\) Act 1987 \(c. 18, SIF 45:2\)](#), s. 108(3), [Sch. 8](#) (with [Sch. 7 para. 5](#)))

**F262** Words beginning "(5) In respect of Scotland" substituted (S.) for words beginning "and (b)" by [Debtors \(Scotland\) Act 1987 \(c. 18, SIF 45:2\)](#), s. 74(1), **Sch. 4 para. 4** (with [Sch. 7 para. 5](#))

#### **Modifications etc. (not altering text)**

**C14** [Sch. 7 para. 6\(4\)](#) extended (E.W.N.I.) by [Finance Act 1985 \(c. 54, SIF 40:2\)](#), **s. 16(1)**

#### *Duty to keep records*

- 7 (1) Every taxable person shall keep such records as the Commissioners may [<sup>F263</sup>by regulations]require.
- [<sup>F264</sup>(1A) Regulations under sub-paragraph (1) above may make different provision for different cases and may be framed by reference to such records as may be specified in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice.]
- (2) The Commissioners may require any records kept in pursuance of this paragraph to be preserved for such period not exceeding [<sup>F265</sup>six]years as they may require.
- (3) The duty under this paragraph to preserve records may be discharged by the preservation of the information contained therein by such means as the Commissioners may approve; and where that information is so preserved a copy of any document forming part of the records shall, subject to the following provisions of this paragraph, be admissible in evidence in any proceedings, whether civil or criminal, to the same extent as the records themselves.
- (4) The Commissioners may, as a condition of approving under sub-paragraph (3) above any means of preserving information contained in any records, impose such reasonable requirements as appear to them necessary for securing that the

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information will be as readily available to them as if the records themselves had been preserved.

- [<sup>F266</sup>(5) A statement contained in a document produced by a computer shall not by virtue of sub-paragraph (3) of this paragraph be admissible in evidence-
- (a) in civil proceedings in England and Wales, except in accordance with sections 5 and 6 of the Civil Evidence Act <sup>M40</sup>1968;
  - (b) in criminal proceedings in England and Wales except in accordance with sections 68 to 70 of the Police and Criminal Evidence Act 1984;
  - (c) in civil proceedings in Scotland, except in accordance with sections 13 and 14 of the Law Reform (Miscellaneous Provisions) (Scotland) Act <sup>M41</sup>1968;
  - (d) in criminal proceedings in Scotland, except in accordance with the said sections 13 and 14, which shall, for the purposes of this paragraph, apply with the necessary modifications to such proceedings;
  - (e) in civil proceedings in Northern Ireland, except in accordance with sections 2 and 3 of the Civil Evidence Act (Northern Ireland) <sup>M42</sup>1971; and
  - (f) in criminal proceedings in Northern Ireland, except in accordance with the said sections 2 and 3, which shall, for the purposes of this paragraph, apply with the necessary modifications to such proceedings.]
- (6) Notwithstanding the preceding provisions of this paragraph, in criminal proceedings the court may, for special cause, require oral evidence to be given of any matter of which evidence could ordinarily be given by means of a certificate under section 5(4) of the Civil Evidence Act 1968 or [<sup>F267</sup>section 13(4) of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1968 or section 2(4) of the Civil Evidence Act (Northern Ireland) 1971].

(7<sup>F268</sup>

#### Textual Amendments

- F263** Words inserted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 25(3)
- F264** [Sch. 7 para. 7\(1A\)](#) inserted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 25(4)
- F265** Word substituted by [Finance Act 1985 \(c. 54, SIF 40:2\)](#), s. 23, [Sch. 7 para. 2](#)
- F266** [Sch. 7 para. 7\(5\)](#) substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119(1), [Sch. 6 para. 41\(a\)](#)
- F267** Words substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119(1), [Sch. 6 para. 41\(b\)](#)
- F268** [Sch. 7 para. 7\(7\)\(8\)](#) repealed by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119(1), [Sch. 7 Pt. III](#)

#### Marginal Citations

- M40** 1968 c. 64 (47)
- M41** 1968 c. 70 (47)
- M42** 1971 c. 36 (N.I.)

### *Furnishing of information and production of documents*

- 8 (1) The Commissioners may by regulations make provision for requiring taxable persons to notify to the Commissioners such particulars of changes in circumstances relating

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to those persons or any business carried on by them as appear to the Commissioners required for the purpose of keeping the register kept under this Act up to date.

- [<sup>F269</sup>(2) Every person who is concerned (in whatever capacity) in the supply of goods or services in the course or furtherance of a business or to whom such a supply is made and every person who is concerned (in whatever capacity) in the importation of goods in the course or furtherance of a business shall-
- (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to the goods or services or to the supply or importation as the Commissioners may reasonably specify; and
  - (b) upon demand made by an authorised person, produce or cause to be produced for inspection by that person,-
    - (i) at the principal place of business of the person upon whom the demand is made or at such other place as the authorised person may reasonably require, and
    - (ii) at such time as the authorised person may reasonably require,any documents relating to the goods or services or to the supply or importation.
- (3) Where, by virtue of sub-paragraph (2) above, an authorised person has power to require the production of any documents from any such person as is referred to in that sub-paragraph, he shall have the like power to require production of the documents concerned from any other person who appears to the authorised person to be in possession of them; but where any such other person claims a lien on any document produced by him, the production shall be without prejudice to the lien.]
- (4) For the purposes of this paragraph, the documents relating to the supply of [<sup>F270</sup>goods or services or the importation of goods], in the course or furtherance of any business shall be taken to include any profit and loss account and balance sheet relating to that business.
- [<sup>F271</sup>(4A) An authorised person may take copies of, or make extracts from, any document produced under sub-paragraph (2) or sub- paragraph (3) above.
- (4B) If it appears to him to be necessary to do so, an authorised person may, at a reasonable time and for a reasonable period, remove any document produced under sub-paragraph (2) or sub-paragraph (3) above and shall, on request, provide a receipt for any document so removed; and where a lien is claimed on a document produced under sub-paragraph (3) above, the removal of the document under this sub-paragraph shall not be regarded as breaking the lien.
- (4C) Where a document removed by an authorised person under sub-paragraph (4B) above is reasonably required for the proper conduct of a business he shall, as soon as practicable, provide a copy of the document, free of charge, to the person by whom it was produced or caused to be produced.]
- (5) Where any documents removed under the powers conferred by this paragraph are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.

#### Textual Amendments

**F269** Sch. 7 para. 8(2)(3) substituted by Finance Act 1985 (c. 54, SIF 40:2), s. 23, **Sch. 7 para. 3(1)**

**F270** Words substituted by Finance Act 1985 (c. 54, SIF 40:2), s. 23, **Sch. 7 para. 3(2)**



*Status: Point in time view as at 16/10/1992.*

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**F271** Sch. 7 para. 8(4A)-(4C) inserted by Finance Act 1985 (c. 54, SIF 40:2), s. 23, **Sch. 7 para. 3(3)**

*Power to take samples*

- 9 (1) An authorised person, if it appears to him necessary for the protection of the revenue against mistake or fraud, may at any time take, from the goods in the possession of any person who supplies goods, such samples as the authorised person may require with a view to determining how the goods or the materials of which they are made ought to be or to have been treated for the purposes of tax.
- (2) Any sample taken under this paragraph shall be disposed of and accounted for in such manner as the Commissioners may direct.
- (3) Where a sample is taken under this paragraph from the goods in any person's possession and is not returned to him within a reasonable time and in good condition the Commissioners shall pay him by way of compensation a sum equal to the cost of the sample to him or such larger sum as they may determine.

*[<sup>F272</sup> Power to require opening of gaming machines]*

**Textual Amendments**

**F272** Sch. 7 para. 9A inserted by Finance Act 1985 (c. 54, SIF 40:2), s. 23, **Sch. 7 para. 4**

- 9A An authorised person may at any reasonable time require a person making such a supply as is referred to in subsection (1) of section 13 of this Act or any person acting on his behalf-
- (a) to open any gaming machine, within the meaning of that section; and
- (b) to carry out any other operation which may be necessary to enable the authorised person to ascertain the amount which, in accordance with subsection (2) of that section, is to be taken as the value of supplies made in the circumstances mentioned in subsection (1) of that section in any period.

*Entry and search of premises and persons*

- 10 (1) For the purpose of exercising any powers under this Act an authorised person may at any reasonable time enter premises used in connection with the carrying on of a business.
- (2) Where an authorised person has reasonable cause to believe that any premises are used in connection with the supply of goods under taxable supplies and that goods to be so supplied are on those premises, he may at any reasonable time enter and inspect those premises and inspect any goods found on them.
- (3) If a justice of the peace or in Scotland a justice (within the meaning of section 462 of the <sup>M43</sup>Criminal Procedure (Scotland) Act 1975) is satisfied on information on oath that there is reasonable ground for suspecting that [<sup>F273</sup>a fraud offence which



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appears to be of a serious nature]is being, has been or is about to be committed on any premises or that evidence of the commission of such an offence is to be found there, he may issue a warrant in writing authorising [<sup>F274</sup>subject to sub-paragraphs (5) and (6) below]any authorised person to enter those premises, if necessary by force, at any time within [<sup>F275</sup>one month]from the time of the issue of the warrant and search them; and any person who enters the premises under the authority of the warrant may—

- (a) take with him such other persons as appear to him to be necessary;
- (b) seize and remove any documents or other things whatsoever found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of [<sup>F276</sup>a fraud offence which appears to him to be of a serious nature]; and
- (c) search or cause to be searched any person found on the premises whom he has reasonable cause to believe <sup>F277</sup>to be in possession of any such documents or other things;

but no woman or girl shall be searched except by a woman.

[<sup>F278</sup>(4) In sub-paragraph (3) above “a fraud offence” means an offence under any provision of subsections (1) to (3) of section 39 of this Act.

- (5) The powers conferred by a warrant under this paragraph shall not be exercisable—
  - (a) by more than such number of authorised persons as may be specified in the warrant; nor
  - (b) outside such times of day as may be so specified; nor
  - (c) if the warrant so provides, otherwise than in the presence of a constable in uniform.
- (6) An authorised person seeking to exercise the powers conferred by a warrant under this paragraph or, if there is more than one such authorised person, that one of them who is in charge of the search shall provide a copy of the warrant endorsed with his name as follows:-
  - (a) if the occupier of the premises concerned is present at the time the search is to begin, the copy shall be supplied to the occupier;
  - (b) if at that time the occupier is not present but a person who appears to the authorised person to be in charge of the premises is present, the copy shall be supplied to that person; and
  - (c) if neither paragraph (a) nor paragraph (b) above applies, the copy shall be left in a prominent place on the premises.]

#### Textual Amendments

**F273** Words substituted by Finance Act 1985 (c.54, SIF 40:2), s. 23, **Sch. 7 para. 5(1)(a)**

**F274** Words inserted by Finance Act 1985 (c. 54, SIF 40:2), s. 23, **Sch. 7 para. 5(1)(b)**

**F275** Words substituted by Police and Criminal Evidence Act 1984 (c. 60, SIF 95), s. 119(1), **Sch. 6 para. 41(c)**

**F276** Words substituted by Finance Act 1985 (c. 54, SIF 40:2), s. 23, **Sch. 7 para. 5(1)(c)**

**F277** Words repealed by Finance Act 1985 (c. 54, SIF 40:2), ss. 23, 98, **Sch. 7 para. 5(1)(d)**, Sch. 27 Pt. IV

**F278** Sch. 7 para. 10(4)-(6) added by Finance Act 1985 (c. 54, SIF 40:2), s. 23, **Sch. 7 para. 5(2)**

#### Marginal Citations

**M43** 1975 c. 21.

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*[<sup>F279</sup> Order for access to recorded information, etc.]*

**Textual Amendments**

**F279** Sch. 7 para. 10A-10C inserted by Finance Act 1985 (c. 54, SIF 40:2), s. 23, Sch. 7 para. 6

- 10A (1) Where, on an application by an authorised person, a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the Criminal Procedure (Scotland) Act <sup>M44</sup>1975) is satisfied that there are reasonable grounds for believing-
- (a) that an offence in connection with the tax is being, has been or is about to be committed, and
  - (b) that any recorded information (including any document of any nature whatsoever) which may be required as evidence for the purpose of any proceedings in respect of such an offence is in the possession of any person, he may make an order under this paragraph.
- (2) An order under this paragraph is an order that the person who appears to the justice to be in possession of the recorded information to which the application relates shall-
- (a) give an authorised person access to it, and
  - (b) permit an authorised person to remove and take away any of it which he reasonably considers necessary,
- not later than the end of the period of seven days beginning on the date of the order or the end of such longer period as the order may specify.
- (3) The reference in sub-paragraph (2)(a) above to giving an authorised person access to the recorded information to which the application relates includes a reference to permitting the authorised person to take copies of it or to make extracts from it.
- (4) Where the recorded information consists of information contained in a computer, an order under this paragraph shall have effect as an order to produce the information in a form in which it is visible and legible and, if the authorised person wishes to remove it, in a form in which it can be removed.
- (5) This paragraph is without prejudice to paragraphs 8 and 10 above.

**Marginal Citations**

**M44** 1975 c. 21 (39:139:1)

*Procedure where documents etc. are removed*

- 10B (1) An authorised person who removes anything in the exercise of a power conferred by or under paragraph 10 or 10A above shall, if so requested by a person showing himself-
- (a) to be the occupier of premises from which it was removed, or
  - (b) to have had custody or control of it immediately before the removal,
- provide that person with a record of what he removed.

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- (2) The authorised person shall provide the record within a reasonable time from the making of the request for it.
  - (3) Subject to sub-paragraph (7) below, if a request for permission to be granted access to anything which-
    - (a) has been removed by an authorised person, and
    - (b) is retained by the Commissioners for the purpose of investigating an offence, is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed or by someone acting on behalf of such a person, the officer shall allow the person who made the request access to it under the supervision of an authorised person.
  - (4) Subject to sub-paragraph (7) below, if a request for a photograph or copy of any such thing is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed, or by someone acting on behalf of such a person, the officer shall-
    - (a) allow the person who made the request access to it under the supervision of an authorised person for the purpose of photographing it or copying it; or
    - (b) photograph or copy it, or cause it to be photographed or copied.
  - (5) Where anything is photographed or copied under sub-paragraph (4)(b) above the photograph or copy shall be supplied to the person who made the request.
  - (6) The photograph or copy shall be supplied within reasonable time from the making of the request.
  - (7) There is no duty under this paragraph to grant access to, or to supply a photograph or copy of, anything if the officer in overall charge of the investigation for the purposes of which it was removed has reasonable grounds for believing that to do so would prejudice—
    - (a) that investigation;
    - (b) the investigation of an offence other than the offence for the purposes of the investigation of which the thing was removed; or
    - (c) any criminal proceedings which may be brought as a result of-
      - (i) the investigation of which he is in charge, or
      - (ii) any such investigation as is mentioned in paragraph (b) above.
  - (8) Any reference in this paragraph to the officer in overall charge of the investigation is a reference to the person whose name and address are endorsed on the warrant or order concerned as being the officer so in charge.
- 10C (1) Where, on an application made as mentioned in sub-paragraph (2) below, the appropriate judicial authority is satisfied that a person has failed to comply with a requirement imposed by paragraph 10B above, the authority may order that person to comply with the requirement within such time and in such manner as may be specified in the order.
- (2) An application under sub-paragraph (1) above shall be made—
    - (a) in the case of a failure to comply with any of the requirements imposed by sub-paragraphs (1) and (2) of paragraph 10B above, by the occupier of the premises from which the thing in question was removed or by the person who had custody or control of it immediately before it was so removed, and

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- (b) in any other case, by the person who had such custody or control.
- (3) In this paragraph “the appropriate judicial authority” means—
  - (a) in England and Wales, a magistrates’ court;
  - (b) in Scotland, the sheriff; and
  - (c) in Northern Ireland, a court of summary jurisdiction, as defined in Article 2(2)(a) of the Magistrates’ Courts (Northern Ireland) Order 1981.
- (4) In England and Wales and Northern Ireland, an application for an order under this paragraph shall be made by way of complaint; and sections 21 and 42(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if any reference in those provisions to any enactment included a reference to this paragraph.

*Evidence by certificate, etc.*

- 11 (1) A certificate of the Commissioners—
- (a) that a person was or was not, at any date, registered under this Act; or
  - (b) that any return required by or under this Act has not been made or had not been made at any date; or
  - (c) that any tax shown as due in any return or assessment made in pursuance of this Act has not been paid;
- shall be sufficient evidence of that fact until the contrary is proved.
- (2) A photograph of any document furnished to the Commissioners for the purposes of this Act and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.
- (3) Any document purporting to be a certificate under sub-paragraph (1) or (2) above shall be deemed to be such a certificate until the contrary is proved.

*Priority of tax in bankruptcy, winding up, etc.*

- <sup>F280</sup>12(1) There shall be included among the debts which—
- (a) under section 33 of the <sup>M45</sup>Bankruptcy Act 1914 are to be paid in priority to all other debts in the distribution of the property of a bankrupt or person dying insolvent; or
  - (b) under section 118 of the <sup>M46</sup>Bankruptcy (Scotland) Act 1913 are to be paid in priority to all other debts in the division of a bankrupt’s estate; <sup>F281</sup>
  - (c) <sup>F281</sup>the amount of any tax due at the relevant date from the bankrupt, debtor, person dying or company and having become due within the 12 months next before that date.
- (2) In this paragraph “the relevant date”—
- (a) in relation to section 33 of the Act of 1914, means the date of the receiving order or of the death, as the case may be;
  - (b) in relation to section 118 of the Act of 1913, means the date mentioned in subsection (4) of that section;

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- (c) in relation to section 319 of the Act of 1948, has the meaning assigned to it by that section, and in relation to section 94 of the Act of 1948, means the date of the appointment of the receiver or taking of possession.
- (3) For the purposes of sub-paragraph (1) above, the tax having become due within the 12 months mentioned in that sub-paragraph in respect of any prescribed accounting period falling partly within and partly outside those 12 months shall be taken to be such part of the tax due for the whole of that accounting period as is proportionate to that part of that period falling within those 12 months.
- (4) In this paragraph the reference to tax due at the relevant date is a reference to tax which is then unpaid (whether payable before or after that date); and references to tax which has become due within the 12 months next before that date are references to tax (whether payable before or after that date) which is attributable to any prescribed accounting period falling—
- (a) wholly within those 12 months; or
  - (b) subject to apportionment in accordance with sub-paragraph (3) above, partly within and partly outside those 12 months,
- including such tax assessed (whether before or after that date) under paragraph 4 above.]

#### Textual Amendments

**F280** Sch. 7 para. 12 repealed (E.W.S.) by [Insolvency Act 1985 \(c. 65, SIF 66\)](#), s. 235, Sch. 9 para. 11(2), [Sch. 10 Pt. IV](#), and (S.) by [Bankruptcy \(Scotland\) Act 1985 \(c. 66, SIF 66\)](#), s. 75(2), [Sch. 8](#)

**F281** Word “or” at the end of sub-paragraph (b) and sub-paragraph (c) repealed by [Companies Consolidation \(Consequential Provisions\) Act 1985 \(c. 9, SIF 27\)](#), s. 29, [Sch. 1](#)

#### Marginal Citations

**M45** 1914 c. 59.

**M46** 1913 c. 20.

## SCHEDULE 8

Section 40.

### 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 England and Wales, Scotland and Northern Ireland respectively.

#### *The President*

- 2 (1) There shall continue to be a President of Value Added Tax Tribunals, who shall perform the functions conferred on him by the following provisions of this Schedule in relation to value added tax tribunals in any part of the United Kingdom.

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- (2) The President shall be appointed by the Lord Chancellor [<sup>F282</sup>after consultation with the Lord Advocate]and shall be
- <sup>F283</sup>(a) a person who has a 10 year general qualification, within the meaning of section 71 of the Courts and Legal Services Act 1990;
- (b) an advocate or solicitor in Scotland of at least 10 years' standing; or
- (c) a member of the Bar of Northern Ireland or solicitor of the Supreme Court of Northern Ireland of at least 10 years' standing.]
- <sup>F284</sup>(3) Subject to paragraph 3 below, the appointment of the President shall be for such term and subject to such conditions as may be determined by the Lord Chancellor, after consultation with the Lord Advocate, and a person who ceases to hold the office of President shall be eligible for re-appointment thereto.]

#### Textual Amendments

**F282** Words inserted by [Finance Act 1985 \(c. 54, SIF 40:2\)](#), s. 30, **Sch. 8 para. 2(1)**

**F283** Words substituted by [Courts and Legal Services Act 1990 \(c. 41, SIF 37\)](#), s. 71(2), **Sch. 10 para. 52(1)**

**F284** [Sch. 8 para. 2\(3\)](#) inserted (with saving) by [Finance Act 1985 \(c. 54, SIF 40:2\)](#), s. 30, **Sch. 8 para. 2(2)**

- 3 (1) The President may resign his office at any time and shall vacate his office
- <sup>F285</sup>(a) at the end of the completed year of service in which he attains the age of seventy-two [<sup>F286</sup>or
- (b) if sub-paragraph (1A) below applies, on the date on which he attains the age of seventy-five].
- <sup>F287</sup>(1A) If the Lord Chancellor, after consultation with the Lord Advocate, considers it desirable in the public interest to do so, he may authorise the President to continue in office after the end of the completed year of service mentioned in sub-paragraph (1) (a) above.]
- (2) The Lord Chancellor may, if he thinks fit [<sup>F288</sup>and after consultation with the Lord Advocate], remove the President from office on the ground of incapacity or misbehaviour.
- (3) The functions of the President may, if he is for any reason unable to act or his office is vacant, be discharged by a person nominated for the purpose by the Lord Chancellor [<sup>F289</sup>after consultation with the Lord Advocate].
- (4) There shall be paid to the President such salary or fees and there may be paid to or in respect of a former President such pension, allowance or gratuity as [<sup>F290</sup>the Lord Chancellor may with the approval of the Treasury]determine.
- (5) If a person ceases to be President of Value Added Tax Tribunals and it appears to [<sup>F291</sup>the Lord Chancellor]that there are special circumstances which make it right that he should receive compensation, there may be paid to that person a sum of such amount as [<sup>F291</sup>the Lord Chancellor may with the approval of the Treasury]determine.

#### Textual Amendments

**F285** "(a)" inserted (with saving) by [Finance Act 1985 \(c. 54, SIF 40:2\)](#), s. 30, **Sch. 8 para. 3(1)**

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- F286** “or” and para. 3(1)(b) added (with saving) by Finance Act 1985 (c. 54, SIF 40:2), s. 30, **Sch. 8 para. 3(1)**  
**F287** Sch. 8 para. 3(1A) inserted (with saving) by Finance Act 1985 (c. 54, SIF 40:2), s. 30, **Sch. 8 para. 3(2)**  
**F288** Words inserted (with saving) by Finance Act 1985 (c. 54, SIF 40:2), s. 30, **Sch. 8 para. 3(3)**  
**F289** Words added (with saving) by Finance Act 1985 (c. 54, SIF 40:2), s. 30, **Sch. 8 para. 3(4)**  
**F290** Words substituted (with saving) by Finance Act 1985 (c. 54, SIF 40:2), s. 30, **Sch. 8 para. 3(5)**  
**F291** Words substituted (with saving) by Finance Act 1985 (c. 54, SIF 40:2), s. 30, **Sch. 8 para. 3(6)**

### *Sittings of tribunals*

- 4 Such number of value added tax tribunals shall be established as [<sup>F292</sup>the Lord Chancellor or, in relation to Scotland, the Secretary of State] may from time to time <sup>F293</sup>determine, and they shall sit at such times and at such places as [<sup>F294</sup>the Lord Chancellor or, as the case may be, the Secretary of State] may from time to time determine.

#### **Textual Amendments**

- F292** Words substituted (with saving) by Finance Act 1985 (c. 54, SIF 40:2), s. 30, **Sch. 8 para. 4(a)**  
**F293** Words repealed (with saving) by Finance Act 1985 (c. 54, SIF 40:2), s. 30, **Sch. 8 para. 4(b)**, Sch. 27 Pt. IV Note 2  
**F294** Words substituted (with saving) by Finance Act 1985 (c. 54, SIF 40:2), s. 30, **Sch. 8 para. 4(c)**

### *Composition of tribunals*

- 5 (1) A value added tax tribunal shall consist of a chairman sitting either with two other members or with one other member or alone.  
(2) If the tribunal does not consist of the chairman sitting alone its decisions may be taken by a majority of votes and the chairman, if sitting with one other member, shall have a casting vote.

### *Membership of tribunals*

- 6 For each sitting of a value added tax tribunal the chairman shall be either the President or, if so authorised by the President, a member of the appropriate panel of chairmen constituted in accordance with paragraph 7 of this Schedule; and any other member of the tribunal shall be a person selected from the appropriate panel of other members so constituted, the selection being made either by the President or by a member of the panel of chairmen, authorised by the President to make it.
- 7 (1) There shall be a panel of chairmen and a panel of other members of value added tax tribunals for England and Wales, Scotland and Northern Ireland respectively.  
(2) One member of each panel of chairmen shall be known as Vice-President of Value Added Tax Tribunals.

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- (3) Appointments to a panel of chairmen shall be made [<sup>F295</sup>by the appropriate authority, that is to say]—
- (a) for England and Wales, <sup>F296</sup>the Lord Chancellor;
  - (b) for Scotland, <sup>F296</sup>the Lord President of the Court of Session; and
  - (c) for Northern Ireland, <sup>F296</sup>the Lord Chief Justice of Northern Ireland;
- and appointments to a panel of other members shall be made by the Treasury.
- [<sup>F297</sup>(3A) No person may be appointed to a panel of chairmen of tribunals for England and Wales or Northern Ireland unless he is
- [ a person who has a 7 year general qualification, within the meaning of <sup>F298</sup>(a) section 71 of the Courts and Legal Services Act 1990; or
  - (b) a member of the Bar of Northern Ireland or solicitor of the Supreme Court of Northern Ireland of at least 7 years' standing]
- and no person may be appointed to a panel of chairmen of tribunals for Scotland unless he is an advocate or solicitor of not less than seven years' standing.
- (3B) Subject to the following provisions of this paragraph, the appointment of a chairman of value added tax tribunals shall be for such term and subject to such conditions as may be determined by the appropriate authority, and a person who ceases to hold the office of chairman shall be eligible for re-appointment thereto.
- (3C) A chairman of value added tax tribunals may resign his office at any time and shall vacate his office-
- (a) at the end of the completed year of service in which he attains the age of seventy-two; or
  - (b) if sub-paragraph (3D) below applies in his case, on the date on which he attains the age of seventy-five.
- (3D) If the appropriate authority considers it desirable in the public interest to do so, he may authorise a chairman of value added tax tribunals to continue in office after the end of the completed year of service mentioned in sub-paragraph (3C)(a) above.
- (3E) The appropriate authority may, if he thinks fit, remove a chairman of value added tax tribunals from office on the ground of incapacity or misbehaviour.]
- (4) There shall be paid to a chairman of value added tax tribunals such salary or fees, and to other members such fees, as [<sup>F299</sup>the Lord Chancellor may with the approval of the Treasury]determine; and there may be paid to or in respect of a former chairman of value added tax tribunals such pension, allowance or gratuity as [<sup>F299</sup>the Lord Chancellor may with the approval of the Treasury]determine.
- (5) If a person ceases to be a chairman of value added tax tribunals and it appears to [<sup>F300</sup>the Lord Chancellor]that there are special circumstances which make it right that he should receive compensation, there may be paid to that person a sum of such amount as [<sup>F300</sup>the Lord Chancellor may with the approval of the Treasury]determine.

#### Textual Amendments

**F295** Words inserted (with saving) by Finance Act 1985 (c. 54, SIF 40:2), s. 30, Sch. 8 para. 5(1)

**F296** Word repealed (with saving) by Finance Act 1985 (c. 54, SIF 40:2), s. 30, Sch. 8 para. 5(1), Sch. 27 Pt. IV Note 2



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- F297** Sch. 8 para. 7(3A)-(3E) inserted (with saving) after sub-paragraph (3) by Finance Act 1985 (c. 54, SIF 40:2), s. 30, **Sch. 8 para. 5(2)**
- F298** Words substituted by Courts and Legal Services Act 1990 (c. 41, SIF 37), s. 71(2), **Sch. 10 para. 52(2)**
- F299** Words substituted (with saving) by Finance Act 1985 (c. 54, SIF 40:2), s. 30, **Sch. 8 para. 5(3)**
- F300** Words substituted (with saving) by Finance Act 1985 (c. 54, SIF 40:2), s. 30, **Sch. 8 para. 5(4)**

### *Exemption from jury service*

- 8 No member of a value added tax tribunal shall be compelled to serve on any jury in Scotland or Northern Ireland.

### *Rules of procedure*

- 9 The Commissioners may make rules with respect to the procedure to be followed on appeals to <sup>F301</sup>and in other proceedings before]value added tax tribunals and such rules may include provisions—
- (a) for limiting the time within which appeals may be brought;
  - (b) for enabling hearings to be held in private in such circumstances as may be determined by or under the rules;
  - (c) for parties to proceedings to be represented by such persons as may be determined by or under the rules;
  - (d) for requiring persons to attend to give evidence <sup>F302</sup>;
  - <sup>F303</sup>(dd) for discovery and for requiring persons to produce documents]
  - (e) for the payment of expenses and allowances to persons attending as witnesses [<sup>F304</sup>or producing documents];
  - (f) for the award and recovery of costs; and
  - (g) for authorising the administration of oaths to witnesses.

#### **Textual Amendments**

- F301** Words inserted by Finance Act 1985 (c. 54, SIF 40:2), s. 27(2)(a)
- F302** Words repealed by Finance Act 1985 (c. 54, SIF 40:2), s. 27(2)(b)
- F303** Sch. 8 para. 9(dd) inserted by Finance Act 1985 (c. 54, SIF 40:2), s. 27(2)(c)
- F304** Words added by Finance Act 1985 (c. 54, SIF 40:2), s. 27(2)(d)

#### **Modifications etc. (not altering text)**

- C15** Sch. 8 para. 9 amended (transfer of functions) by Finance Act 1985 (c. 54, SIF 40:2), s. 27(3) and by Finance Act 1986 (c. 41, SIF 40:2), s. 14(7)
- C16** Sch. 8 para. 9 extended (1.7.1994) by 1994 c. 9, s. 7(5) (with s. 19(3)); S.I. 1994/1690, art. 2

- <sup>F305</sup>10(1) A person who fails to comply with a direction or summons issued by a value added tax tribunal under rules made under paragraph 9 above shall be liable to a penalty not exceeding £1000.

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- (2) A penalty for which a person is liable by virtue of sub-paragraph (1) above may be awarded summarily by a tribunal notwithstanding that no proceedings for its recovery have been commenced.
- (3) An appeal shall lie to the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland, from the award of a penalty under this paragraph, and on such an appeal the court may either confirm or reverse the decision of the tribunal or reduce or increase the sum awarded.
- (4) A penalty awarded by virtue of this paragraph shall be recoverable as if it were tax due from the person liable for the penalty.]

#### Textual Amendments

**F305** Sch. 8 para. 10 added by Finance Act 1985 (c. 54, SIF 40:2), s. 28

## SCHEDULE 9

Section 50.

### CONSEQUENTIAL AMENDMENTS

- 1 In section 1(1) of the <sup>M47</sup>Provisional Collection of Taxes Act 1968 after the words "income tax" there shall be inserted the words "value added tax".

#### Marginal Citations

**M47** 1968 c. 2.

- 2 In section 6(1) of the <sup>M48</sup>Vehicles (Excise) Act 1971 for the words "section 4 of the <sup>M49</sup>Finance Act 1972", "subsection (7) of section 12" and "subsection (8)" there shall be substituted respectively the words "section 2(2) of the Value Added Tax Act 1983", "subsection (7) of section 16" and "subsection (9)".

#### Marginal Citations

**M48** 1971 c. 10.

**M49** 1972 c. 41.

- 3 In the <sup>M50</sup>Isle of Man Act 1979—
- (a) in section 1(1)(d) for the words "section 21 of the <sup>M51</sup>Finance (No. 2) Act 1975" there shall be substituted the words "section 13 of the Value Added Tax Act 1983";
- (b) in section 6—

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- (i) in subsection (1) for the words “the Finance Act 1972” and “the Act of 1972” there shall be substituted respectively the words “the Value Added Tax Act 1983” and “the Act of 1983”;
- (ii) in subsection (2) for the words “the Act of 1972” wherever they occur and the words “section 21” there shall be substituted respectively the words “the Act of 1983” and “section 29”;
- (iii) in subsection (4) for the words “the Act of 1972” wherever they occur and the words “section 12(8)”, “section 37(3) of” and “section 38(3)” there shall be substituted respectively the words “the Act of 1983”, “section 16(9)”, “paragraph 10(3) of Schedule 7 to” and “section 39(3)”.

#### Marginal Citations

**M50** 1979 c. 58.

**M51** 1975 c. 45.

## SCHEDULE 10

Section 50.

### SAVINGS AND TRANSITIONAL PROVISIONS

- 1 Where any period of time specified in an enactment repealed by this Act is current at the commencement of this Act, this Act shall have effect as if the corresponding provision of this Act had been in force when that period began to run.
- 2 Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act.
- 3 Where an offence for the continuation of which a penalty was provided has been committed under an enactment repealed by this Act, proceedings may be taken under this Act in respect of the continuance of the offence after the commencement of this Act in the same manner as if the offence had been committed under the corresponding provision of this Act.
- 4 (1) Tax shall not be charged on any supply or importation taking place before 1st April 1973.  
(2) Notwithstanding anything in section 4 or 5 of this Act or in section 5 of the <sup>M52</sup>Customs and Excise Management Act 1979 as applied by section 24 of this Act, goods of which entry is made under section 37 of the Customs and Excise Management Act 1979 shall be treated for the purposes of this paragraph as imported on the date on which entry is so made, except that if the entry is for warehousing the

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goods shall be treated for the purposes of this paragraph as imported on the date on which they are removed from warehouse.

**Marginal Citations**

**M52** 1979 c. 2.

- 5 Notwithstanding the repeal by this Act of sections 5 and 6 of the <sup>M53</sup>Finance Act 1973, the amendments made by those sections shall continue to be deemed always to have had effect.

**Marginal Citations**

**M53** 1973 c. 51.

- 6 Where a vehicle in respect of which purchase tax was remitted under section 23 of the <sup>M54</sup>Purchase Tax Act 1963 (vehicles <sup>F306</sup>. . . for use outside the United Kingdom) is brought back to the United Kingdom the vehicle shall not, when brought back, be treated as imported for the purpose of value added tax chargeable on the importation of goods.

**Textual Amendments**

**F306** Word in [Sch. 10 para. 6](#) 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)

**Marginal Citations**

**M54** 1963 c. 9.

- 7 Sections 252 and 254 of the <sup>M55</sup>Local Government Act 1972 and section 215 of the <sup>M56</sup>Local Government (Scotland) Act 1973 shall apply in relation to section 20(6) of this Act as they applied to section 15(6) of the <sup>M57</sup>Finance Act 1972.

**Marginal Citations**

**M55** 1972 c. 70.

**M56** 1973 c. 65.

**M57** 1972 c. 41.

- 8 The repeal by this Act of section 6(4) of the <sup>M58</sup>Finance Act 1974 shall not affect any appointment to a panel of chairmen made by the Treasury before the passing of that Act.

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**Marginal Citations**

**M58** 1974 c. 30.

- 9 Where there were in force immediately before 21st April 1975 arrangements between the Commissioners and any taxable person for supplies made by him (or such supplies made by him as were specified in the arrangements) to be treated as taking place at times or on dates which, had section 5(5) of this Act been in force when the arrangements were made, could have been provided for by a direction under that section, he shall be treated for the purposes of that section as having requested the Commissioners to give a direction thereunder to the like effect, and the Commissioners may give a direction (or a general direction applying to cases of any class or description specified in the direction) accordingly.
- 10 Section 26 of this Act applies where goods are imported on or after 1st August 1977.
- 11 Section 17(2)(a) of the <sup>M59</sup>Interpretation Act 1978 shall apply in relation to any order or regulations modified by paragraph 28 of Schedule 6 to the <sup>M60</sup>Finance Act 1977 as if that paragraph were not repealed by this Act; and accordingly where by virtue of that paragraph there is a reference in any such order or regulations to sections 3 and 4 of, section 3(9) of, section 6(3) of, or paragraph 6 of Schedule 2 to the <sup>M61</sup>Finance Act 1972 there shall be substituted respectively a reference to sections 14 and 15 of, section 14(10) of, section 3(3) of, or paragraph 6 of Schedule 2 to this Act.

**Marginal Citations**

**M59** 1978 c. 30.

**M60** 1977 c. 36.

**M61** 1972 c. 41.

- 12 Anything begun before 1st January 1978 under any provision of Part I of the Finance Act 1972 which by virtue of paragraph 30 of Schedule 6 to the Finance Act 1977 could be continued under that Part of the said Act of 1972 as amended by the said Act of 1977 may be continued under this Act.
- 13 Any reference in this Act to things done, suffered or occurring in the past which corresponds to such a reference in Part I of the Finance Act 1972 which by virtue of paragraph 31 of Schedule 6 to the Finance Act 1977 was construed as including a reference to things done, suffered or occurring before 1st January 1978 shall continue to be so construed.
- 14 Any Treasury order or Commissioners' regulations made before 1st January 1978 and by virtue of paragraph 32 of Schedule 6 to the Finance Act 1977 having effect at the commencement of this Act as if made under a provision repealed by this Act shall

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continue in force and have effect as if made under the corresponding provision of this Act, subject however to the exercise of any power in Part I of the Finance Act 1972 to vary or revoke the order or regulations and to any such power implied in this Act.

- 15 References in any documents to provisions of Part I of the Finance Act 1972 as in force before 1st January 1978 and by virtue of paragraph 33 of Schedule 6 to the Finance Act 1977 construed after that date as references to provisions repealed by this Act shall be construed as references to the corresponding provisions of this Act.
- 16 Section 22 of this Act does not apply where the person liable to pay the outstanding amount of the consideration became insolvent on or before 1st October 1978.
- 17 Sub-paragraphs (2) and (3) of paragraph 4 of Schedule 7 to this Act shall not have effect in relation to any amounts repaid or paid to any person before the passing of the <sup>M62</sup>Finance Act 1982.

**Marginal Citations**

**M62** 1982 c. 39.

- 18 Nothing in paragraph 3 of Schedule 9 to this Act shall affect the validity of any Order made under section 6 of the <sup>M63</sup>Isle of Man Act 1979 and, without prejudice to section 17 of the Interpretation Act 1978, for any reference in any such Order to any enactment repealed by this Act there shall be substituted a reference to the corresponding provision of this Act.

**Marginal Citations**

**M63** 1979 c. 58.

SCHEDULE 11

Section 50(2).

REPEALS

Chapter	Short title	Extent of repeal
1972 c. 41.	The Finance Act 1972.	Sections 1 to 51. Schedules 1 to 6.
1973 c. 51.	The Finance Act 1973.	Sections 4 to 8. Section 55. Section 59(3)(b).
1974 c. 30.	The Finance Act 1974.	Section 6.

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		In section 57(3)(a) the words "except so far as it relates to value added tax" and the words from "and" onwards.
1975 c. 7.	The Finance Act 1975.	Section 3. Section 59(3)(a).
1975 c. 45.	The Finance (No. 2) Act 1975.	Sections 18 to 21. Section 75(3)(b).
1976 c. 40.	The Finance Act 1976.	Section 19. Sections 21 to 23. Section 132(3)(b).
1977 c. 36.	The Finance Act 1977.	Section 14. Section 16. Section 59(3)(b). Schedule 6.
1978 c. 42.	The Finance Act 1978.	Section 11(3) and (4). Section 12. Section 80(3)(b). In Schedule 12, paragraph 21.
1979 c. 2.	The Customs and Excise Management Act 1979.	In Schedule 4, paragraphs 9 to 11 and in the Table in paragraph 12 the entries relating to Part I of and Schedule 4 to the Finance Act 1972. In Schedule 7, paragraph 2 so far as it relates to value added tax.
1979 c. 3.	The Customs and Excise (General Reliefs) Act 1979.	In Schedule 2, paragraph 2.
1979 c. 5.	The Hydrocarbon Oil Duties Act 1979.	In Schedule 6, paragraphs 3, 4, 5 and 7.
1979 c. 6.	The Matches and Mechanical Lighters Duties Act 1979.	Section 9(2), (3) and (4).
1979 c. 47.	The Finance (No. 2) Act 1979.	Section 1.
1979 c. 58.	The Isle of Man Act 1979.	In Schedule 1, paragraph 1.
1980 c. 48.	The Finance Act 1980.	Sections 11 to 16.
1981 c. 35.	The Finance Act 1981.	Sections 12 to 15.

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1982 c. 39.	The Finance Act 1982.	Sections 13 to 17.
1982 c. 48.	The Criminal Justice Act 1982.	In Schedule 14, paragraph 3 so far as it relates to value added tax.
Chapter	Short title	Extent of repeal
1983 c. 28.	The Finance Act 1983.	In section 47 the words “the law relating to value added tax”.  In Schedule 9, paragraph 1 so far as it relates to value added tax and paragraph 2.

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**Status:**

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**Changes to legislation:**

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