



Value Added Tax Act 1983 (repealed 1.9.1994)

1983 CHAPTER 55

Imposition and extent of tax

[^{F1}2C Taxable persons.

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

Textual Amendments

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

Status:

Point in time view as at 01/12/1992. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Section 2C.