



Value Added Tax Act 1983 (repealed 1.9.1994)

1983 CHAPTER 55

Supply

5 Further provisions relating to time of supply. U.K.

- (1) If, before the time applicable under subsection (2) or subsection (3) of section 4 above, the person making the supply issues a tax invoice in respect of it or if, before the time applicable under paragraph (a) or (b) of subsection (2) or subsection (3) of that section, he receives a payment in respect of it, the supply shall, to the extent covered by the invoice or payment, be treated as taking place at the time the invoice is issued or the payment is received.
- (2) If, within 14 days after the time applicable under subsection (2) or subsection (3) of section 4 above, the person making the supply issues a tax invoice in respect of it, then, unless he has notified the Commissioners in writing that he elects not to avail himself of this subsection, the supply shall (to the extent that it is not treated as taking place at the time mentioned in subsection (1) above) be treated as taking place at the time the invoice is issued.
- (3) The Commissioners may, at the request of a taxable person, direct that subsection (2) above shall apply in relation to supplies made by him (or such supplies made by him as may be specified in the direction) as if for the period of 14 days there were substituted such longer period as may be specified in the direction.

[^{F1}(3A) Where any supply of goods involves both—

- (a) the removal of the goods from the United Kingdom; and
- (b) their acquisition in another member State by a person who is liable for value added tax on the acquisition in accordance with provisions of the law of that member State corresponding, in relation to that member State, to the provisions of section 2A above,

Status: Point in time view as at 01/12/1992. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Section 5.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

section 4(2) above and subsections (1) to (3) and (5) to (7) of this section shall not apply and the supply shall be treated for the purposes of this Act as taking place on whichever is the earlier of the days specified in subsection (3B) below.

- (3B) The days mentioned in subsection (3A) above are—
- (a) the fifteenth day of the month following that in which the removal in question takes place; and
 - (b) the day of the issue, in respect of the supply, of a tax invoice or of an invoice of such other description as the Commissioners may by regulations prescribe.]
- (4) Where a taxable person provides a document to himself which—
- (a) purports to be a tax invoice in respect of a supply of goods or services to him by another taxable person; and
 - (b) is in accordance with regulations under paragraph 2 of Schedule 7 to this Act treated as the tax invoice required by the regulations to be provided by the supplier,
- subsections (2) and (3) above shall have effect in relation to that supply as if—
- (i) the provision of the document to himself by the first-mentioned taxable person were the issue by the supplier of a tax invoice in respect of the supply; and
 - (ii) any notice of election given or request made by the first-mentioned taxable person for the purposes of those provisions had been given or made by the supplier.
- (5) The Commissioners may, at the request of a taxable person, by direction alter the time at which supplies made by him (or such supplies made by him as may be specified in the direction) are to be treated as taking place, either—
- (a) by directing those supplies to be treated as taking place—
 - (i) at times or on dates determined by or by reference to the occurrence of some event described in the direction; or
 - (ii) at times or on dates determined by or by reference to the time when some event so described would in the ordinary course of events occur, the resulting times or dates being in every case earlier than would otherwise apply; or
 - (b) by directing that, notwithstanding subsections (2) and (3) above, those supplies shall (to the extent that they are not treated as taking place at the time mentioned in subsection (1) above) be treated as taking place—
 - (i) at the beginning of the relevant working period (as defined in his case in and for the purposes of the direction); or
 - (ii) at the end of the relevant working period (as so defined).
- (6) Where goods are treated as supplied by an order under section 3(5) above, the supply is treated as taking place when they are appropriated to the use mentioned in that section.
- (7) Where there is a supply of goods by virtue only of paragraph 5(1) of Schedule 2 to this Act, the supply is treated as taking place when the goods are transferred or disposed of as mentioned in that paragraph.
- (8) Where there is a supply of services by virtue only of paragraph 5(3) of Schedule 2 to this Act, the supply is treated as taking place when the goods are appropriated to the use mentioned in that paragraph.

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- (9) The Commissioners may by regulations make provision with respect to the time at which (notwithstanding section 4 above and subsections (1) to [^{F2}(3B)] and (6) to (8) above) a supply is to be treated as taking place in cases where it is a supply—
- (a) of goods or services for a consideration the whole or part of which is determined or payable periodically, or from time to time, or at the end of any period; or
 - (b) of goods for a consideration the whole or part of which is determined at the time when the goods are appropriated for any purpose,
- or where there is [^{F3}a supply of goods to a person who has given such an undertaking as is mentioned in section 32B(4)(b) below or there is] a supply of services by virtue of paragraph 5(3) of Schedule 2 to this Act or an order under section 3(4) above; and for any such case as is mentioned in this subsection the regulations may provide for goods or services to be treated as separately and successively supplied at prescribed times or intervals.
- (10) In this section “tax invoice” means such an invoice as is required under paragraph 2(1) of Schedule 7 to this Act or would be so required if the person to whom the supply is made were a [^{F4}person to whom such an invoice should be issued.].

Textual Amendments

- F1** S. 5(3A)(3B) inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), **Sch. 3 Pt. I para. 6(1)**; S.I. 1992/2979, art. 4, **Sch. Pt.II** (with art. 5).
- F2** Word in s. 5(9) substituted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), **Sch. 3 Pt. I para. 6(2)(a)**; S.I. 1992/2979, art. 4, **Sch. Pt.II** (with art. 5).
- F3** Words in s. 5(9) inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), **Sch. 3 Pt. I para. 6(2)(b)**; S.I. 1992/2979, art. 4, **Sch. Pt.II** (with art. 5).
- F4** Words in s. 5(10) substituted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), **Sch. 3 Pt. I para. 6(3)**; S.I. 1992/2979, art. 4, **Sch. Pt.II** (with art. 5).

Modifications etc. (not altering text)

- C1** Ss. 4, 5 amended by Customs and Excise Management Act 1979 (c. 2, SIF 40:1), **Pt. VIII A** (as inserted by Finance Act 1984 (c. 43, SIF 40:1), s. 8, **Sch. 4 Pt. I**)
- C2** Ss. 4, 5 applied by Finance Act 1990 (c. 29, SIF 40:2), **s. 11(10)**
- C3** Ss. 4, 5 excluded by S.I. 1987/1806, **art. 4**

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