



Finance Act 1984

1984 CHAPTER 43

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER II

VALUE ADDED TAX

10 Zero-rating

- (1) Schedule 5 to the Value Added Tax Act 1983 (zero-rating) shall have effect subject to the modifications in Schedule 6 to this Act.
- (2) In Schedule 6 to this Act—
 - (a) Part I has effect with respect to supplies made on or after 1st May 1984 ; and
 - (b) Parts II and III have effect with respect to supplies made on or after 1st June 1984.

11 Refund of tax to Government departments etc. in certain cases

After subsection (2) of section 27 of the Value Added Tax Act 1983 (application of value added tax legislation to the Crown) there shall be inserted the following subsections—

- “(2A) Where tax is chargeable on the supply of goods or services to, or on the importation of goods by, a Government department and the supply or importation is not for the purpose—
- (a) of any business carried on by the department, or
 - (b) of a supply by the department which, by virtue of a direction under subsection (2) above, is treated as a supply in the course or furtherance of a business,

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then, if and to the extent that the Treasury so direct and subject to subsection (2B) below, the Commissioners shall, on a claim made by the department at such time and in such form and manner as the Commissioners may determine, refund to it the amount of the tax so chargeable.

(2B) The Commissioners may make the refunding of any amount due under subsection (2A) above conditional upon compliance by the claimant with requirements with respect to the keeping, preservation and production of records relating to the supply or importation in question.”

12 Conditions imposed on discretionary registration

(1) In paragraph 5 of Schedule 1 to the Value Added Tax Act 1983 (discretionary registration subject to conditions imposed by the Commissioners) after sub-paragraph (1) there shall be inserted the following sub-paragraph—

“(1A) Conditions under sub-paragraph (1) above—

- (a) may be imposed wholly or partly by reference to, or without reference to, any conditions prescribed for the purposes of this paragraph; and
- (b) may (whenever imposed) be subsequently varied by the Commissioners.”

(2) In paragraph 11 of Schedule 1 (discretionary registration subject to conditions imposed by the Commissioners) after sub-paragraph (2) there shall be inserted the following sub-paragraph—

“(2A) Conditions under sub-paragraph (1)(b) above—

- (a) may be imposed wholly or partly by reference to, or without reference to, any conditions prescribed for the purposes of this paragraph ; and
- (b) may (whenever imposed) be subsequently varied by the Commissioners.”

13 Certain zero-rated supplies and transactions

In section 16 of the Value Added Tax Act 1983 (zero-rating) in subsection (5) (certain supplies outside the United Kingdom and other transactions to be treated as supplies of goods or services in the United Kingdom) the words " of a supply of goods or services outside the United Kingdom or " and " supply or " shall be omitted.