

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Cross Heading: Supplies received from abroad. (See end of Document for details)

SCHEDULES

SCHEDULE 2

AMENDMENTS OF VALUE ADDED TAX ACT 1983

Supplies received from abroad

- 1 Section 7 of the principal Act (reverse charge on supplies received from abroad) shall be amended as follows—
- (a) in paragraph (b) of subsection (1), for the words “taxable person” there shall be substituted “person (in this section referred to as “the recipient”);
 - (b) in subsection (1), in the words following paragraph (b) for the words “as if the taxable person” there shall be substituted “as if the recipient”;
 - (c) in subsections (3) and (4) for the words “taxable person” there shall be substituted “recipient”; and
 - (d) in subsection (3) for the words “the allowance” there shall be substituted “any allowance”.

F1

2

Textual Amendments

F1 Sch. 2 para. 2 repealed by Finance Act 1990 (c. 29, SIF 40:2), s. 132, **Sch. 19 Pt. III** Note 3

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