

Status: Point in time view as at 01/12/1992. This version of this provision has been superseded.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 Finance (No. 2) Act 1992, Paragraph 31. (See end of Document for details)

SCHEDULES

SCHEDULE 3

VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

Commencement Information

- II** Sch. 3 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.8.1992 by S.I. 1992/1867, art. 3, Sch. Pt. I; Sch. 3 partly in force at 1.12.1992 S.I. 1992/2979, art. 4, Sch. Pt. II; Sch. 3 in force, insofar as not already in force, at 1.1.1993 by S.I. 1992/3261, art. 3, Sch. (with transitional provisions in arts. 4, 5, 6, and 7).

PART I

AMENDMENTS OF THE VALUE ADDED TAX ACT 1983 (C. 55)

Special cases

- 31 (1) In subsection (1) of section 30 (partnerships)—
- (a) after “partnership” there shall be inserted “ or carrying on in partnership any other activities in the course or furtherance of which they acquire goods from other member States ”; and
 - (b) after “such persons” there shall be inserted “ or are acquired by such persons from another member State ”.
- (2) In subsection (2) of that section, at the end there shall be inserted “ or on the acquisition of goods by the partnership from another member State. ”
- (3) In subsection (5) of that section, after the word “period”, in the second place where it occurs, there shall be inserted “ or on the acquisition during that period by the firm of any goods from another member State ”.

Commencement Information

- I2** Sch. 3 para. 31 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.12.1992 by S.I. 1992/2979, art. 4, Sch. Pt. II; Sch. 3 in force, insofar as not already in force, at 1.1.1993 by S.I. 1992/3261, art. 3, Sch. (with transitional provisions in arts. 4, 5, 6, and 7).

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