

SCHEDULES

SCHEDULE 3

VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

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”.