

Status: This version of this provision no longer has effect.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 6. (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).

^{F1}PART I

Textual Amendments

- F1** Sch. 3 Pt. I repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), Sch. 15

Time of supply

- 6 (1) After subsection (3) of section 5 (further provisions as to time of supply), there shall be inserted the following subsections—

“(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,

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.”

- (2) In subsection (9) of that section—

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- (a) for “(3)” there shall be substituted “ (3B) ”; . . .
- (b)

(3) In subsection (10) of that section (meaning of “tax invoice”), for “taxable person” there shall be substituted “ person to whom such an invoice should be issued. ”

<p>Textual Amendments</p> <p>F1 Sch. 3 Pt. I repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), Sch. 15</p>

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