

## SCHEDULES

### SCHEDULE 3

#### VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

#### PART I

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

##### *Registration in respect of supplies*

- 48 (1) In sub-paragraph (1) of paragraph 1 of Schedule 1 (registration in respect of taxable supplies), for “registered becomes liable to be registered” there shall be substituted “registered under this Act becomes liable to be registered under this Schedule”.
- (2) In sub-paragraph (2) of that paragraph—
- (a) after the word “registered”, in the first place where it occurs, there shall be inserted “under this Act”;
  - (b) after that word, in the second place where it occurs, there shall be inserted “under this Schedule”.
- (3) In sub-paragraph (4) of that paragraph—
- (a) after “registered” there shall be inserted “under this Act”; and
  - (b) in paragraph (a), after “10 below” there shall be inserted “paragraph 6(2) of Schedule 1A to this Act or paragraph 6(3) of Schedule 1B to this Act”.
- (4) After sub-paragraph (4) of that paragraph there shall be inserted the following sub-paragraphs—
- “(4A) A person shall be treated as having become liable to be registered under this Schedule at any time when he would have become so liable under the preceding provisions of this paragraph but for any registration which is subsequently cancelled under paragraph 10 below, paragraph 6(2) of Schedule 1A to this Act or paragraph 6(3) of Schedule 1B to this Act.
  - (4B) A person shall not cease to be liable to be registered under this Schedule except in accordance with paragraph 1A(5), 1B or 2 below.”
- (5) In sub-paragraph (5) of that paragraph, after “supplied” there shall be inserted “and any taxable supplies which would not be taxable supplies apart from section 6(2B) of this Act.”
- 49 (1) In each of sub-paragraphs (1) and (4)(b) of paragraph 1A of that Schedule (further provisions as to liability to be registered), after “registered” there shall be inserted “under this Schedule”.
- (2) In sub-paragraph (7) of that paragraph, after paragraph (b) there shall be inserted the following paragraph—

---

*Status: This is the original version (as it was originally enacted).*

---

- “(ba) any acquisition of goods from another member State by one of the constituent members in the course of the activities of the taxable person shall be treated as an acquisition by that person;”.
- 50 After paragraph 1A of that Schedule there shall be inserted the following paragraph—
- “1B A person who has become liable to be registered under this Schedule shall cease to be so liable at any time if the Commissioners are satisfied in relation to that time that he—
- (a) has ceased to make taxable supplies; or
- (b) is not at that time a person in relation to whom any of the conditions specified in paragraphs 1(1)(a) and (b) and (2)(a) and (b) above is satisfied.”
- 51 (1) In sub-paragraph (1) of paragraph 2 of that Schedule (cases where person ceases to be registered), for the words from “registered person” to “time” there shall be substituted “person who has become liable to be registered under this Schedule shall cease to be so liable at any time after being registered”.
- (2) In sub-paragraph (2) of that paragraph, after “be registered” there shall be inserted “under this Schedule”.
- (3) In sub-paragraph (3) of that paragraph, after “supplied” there shall be inserted “and any taxable supplies which would not be taxable supplies apart from section 6(2B) of this Act”.
- 52 In paragraph 3(3) of that Schedule (notification of liability to be registered)—
- (a) after the word “registered”, in the first place where it occurs, there shall be inserted “by virtue of paragraph 1(1)(a) above”; and
- (b) before that word, in the second place where it occurs, there shall be inserted “so”.
- 53 In each of paragraphs 5 and 5A(1) of that Schedule (entitlement to be registered), after “registered” there shall be inserted “under this Act and is not already so registered”.
- 54 In paragraph 7 of that Schedule (notification of end of liability or entitlement), at the end there shall be inserted “unless he would, when he so ceases, be otherwise liable or entitled to be registered under this Act if his registration and any enactment preventing a person from being liable to be registered under different provisions at the same time were disregarded.”
- 55 In paragraph 7A of that Schedule (notification of end of liability or entitlement), at the end there shall be inserted “unless, in the case of a person ceasing as mentioned in sub-paragraph (a) above, he would, when he so ceases, be otherwise liable or entitled to be registered under this Act if his registration and any enactment preventing a person from being liable to be registered under different provisions at the same time were disregarded.”
- 56 (1) In sub-paragraph (1) of paragraph 8A of that Schedule (cancellation of registration on request)—
- (a) at the beginning there shall be inserted “Subject to sub-paragraph (1A) below”; and
- (b) after “be registered” there shall be inserted “under this Schedule”.

- (2) After sub-paragraph (1) of that paragraph there shall be inserted the following sub-paragraphs—
- “(1A) The Commissioners shall not under this paragraph cancel a person’s registration with effect from any time unless they are satisfied that it is not a time when that person would be subject to a requirement to be registered under this Act.
- (1B) In determining for the purposes of sub-paragraph (1A) above whether a person would be subject to a requirement to be registered at any time, so much of any provision of this Act as prevents a person from becoming liable to be registered when he is already registered or when he is so liable under any other provision shall be disregarded.”
- (3) In sub-paragraph (2) of that paragraph (meaning of “registered person”), for the words from “includes” onwards there shall be substituted “is a reference to any person who is registered under this Schedule (including a person who was so registered before the coming into force of the paragraph in which the reference is contained)”.
- 57 (1) In sub-paragraph (1) of paragraph 9 of that Schedule (cancellation of registration by the Commissioners), at the beginning there shall be inserted “Subject to sub-paragraph (1A) below”.
- (2) After sub-paragraph (1) of that paragraph there shall be inserted the following sub-paragraphs—
- “(1A) The Commissioners shall not under this paragraph cancel a person’s registration with effect from any time unless they are satisfied that it is not a time when that person would be subject to a requirement, or entitled, to be registered under this Act.
- (1B) In determining for the purposes of sub-paragraph (1A) above whether a person would be subject to a requirement, or entitled, to be registered at any time, so much of any provision of this Act as prevents a person from becoming liable or entitled to be registered when he is already registered or when he is so liable under any other provision shall be disregarded.”
- (3) In sub-paragraph (2) of that paragraph, at the end there shall be inserted “under this Schedule”.
- 58 (1) In sub-paragraph (1) of paragraph 11 of that Schedule (exemption from registration), after “registration” there shall be inserted “under this Schedule”.
- (2) In sub-paragraph (2) of that paragraph, for “from registration under this paragraph” there shall be substituted “under this paragraph from registration under this Schedule”.