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# Value Added Tax Act 1994

## CHAPTER 23

### VALUE ADDED TAX ACT 1994

#### PART I

##### THE CHARGE TO TAX

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- 2 Rate of VAT.
- 3 Taxable persons and registration.
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- 5 Meaning of supply: alteration by Treasury order.
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- 11 Meaning of acquisition of goods from another member State.
- 12 Time of acquisition.
- 13 Place of acquisition.
- 14 Acquisitions from persons belonging in other member States.

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- 63 Penalty for misdeclaration or neglect resulting in VAT loss for one accounting period equalling or exceeding certain amounts.
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- 66 Failure to submit EC sales statement.
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- 98 Service of notices.
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## SCHEDULES

### SCHEDULE A1 — Charge at Reduced Rate

#### *The supplies*

- 1 (1) Subject to the following provisions of this Schedule, the...

#### *Interpretation*

- 2 For the purposes of this Schedule the following supplies are...
- 3 (1) For the purposes of this Schedule supplies not within...
- 4 (1) Paragraph 1(1)(a) (i) above shall be deemed to include combustible...
- 5 (1) For the purposes of this paragraph—
- 6 (1) In paragraph 1(4) above “women’s sanitary protection products” means...
- 7 *Interpretation of paragraph 1(5)*
- 8 *Interpretation of paragraph 1(6): introductory*
- 9 *Interpretation of paragraph 1(6): meaning of “qualifying conversion”*
- 10 *Interpretation of paragraph 1(6): meaning of “changed number of dwellings conversion”*
- 11 *Interpretation of paragraph 1(6): meaning of “house in multiple occupation conversion”*
- 12 *Interpretation of paragraph 1(6): meaning of “special residential conversion”*
- 13 *Special residential conversions: reduced rate only for supplies made to intended user of converted accommodation*
- 14 *Interpretation of paragraph 1(6): “qualifying conversion” includes related garage works*
- 15 *Interpretation of paragraph 1(6): conversion not “qualifying” if planning consent and building control approval not obtained*
- 16 *Interpretation of paragraph 1(6): meaning of “supply of qualifying services”*
- 17 *Interpretation of paragraphs 11 to 14: meaning of “qualifying residential purpose”*

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- 18 *Interpretation of paragraph 1(7): introductory*
- 19 *Paragraph 1(7) only applies where dwelling has been empty for at least 3 years*
- 20 *Paragraph 1(7) only applies if planning consent and building control approval obtained*
- 21 *Interpretation of paragraph 1(7): meaning of “supply of qualifying services”*
- 22 *Interpretation of paragraph 1(6) and (7): meaning of “building materials”*

#### SCHEDULE 1 — Registration in respect of taxable supplies

##### *Liability to be registered*

- 1 (1) Subject to sub-paragraphs (3) to (7) below, a person...
- 1A (1) Paragraph 2 below is for the purpose of preventing...
- 2 (1) Without prejudice to paragraph 1 above, if the Commissioners...
- 3 A person who has become liable to be registered under...
- 4 (1) Subject to sub-paragraph (2) below, a person who has...

##### *Notification of liability and registration*

- 5 (1) A person who becomes liable to be registered by...
- 6 (1) A person who becomes liable to be registered by...
- 7 (1) A person who becomes liable to be registered by...
- 8 Where a person becomes liable to be registered by virtue...

##### *Entitlement to be registered*

- 9 Where a person who is not liable to be registered...
- 10 (1) Where a person who is not liable to be...

##### *Notification of end of liability or entitlement etc*

- 11 A person registered under paragraph 5, 6 or 9 above...
- 12 A person registered under paragraph 10 above who—

##### *Cancellation of registration*

- 13 (1) Subject to sub-paragraph (4) below, where a registered person...

##### *Exemption from registration*

- 14 (1) Notwithstanding the preceding provisions of this Schedule, where a...

##### *Power to vary specified sums by order*

- 15 The Treasury may by order substitute for any of the...

##### *Supplementary*

- 16 The value of a supply of goods or services shall...
- 17 Any notification required under this Schedule shall be made in...
- 18 In this Schedule “registrable” means liable or entitled to be...
- 19 References in this Schedule to supplies are references to supplies...

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## SCHEDULE 2 — Registration in respect of supplies from other member States

### *Liability to be registered*

- 1 (1) A person who— (a) is not registered under this...
- 2 (1) Subject to sub-paragraph (2) below, a person who has...

### *Notification of liability and registration*

- 3 (1) A person who becomes liable to be registered under...

### *Request to be registered*

- 4 (1) Where a person who is not liable to be...

### *Notification of matters affecting continuance of registration*

- 5 (1) Any person registered under this Schedule who ceases to...

### *Cancellation of registration*

- 6 (1) Subject to paragraph 7 below, where a person registered...

### *Conditions of cancellation*

- 7 (1) The Commissioners shall not, under paragraph 6(1) above, cancel...

### *Power to vary specified sums by order*

- 8 The Treasury may by order substitute for any of the...

### *Supplementary*

- 9 Any notification required under this Schedule shall be made in...
- 10 For the purposes of this Schedule a supply of goods...

## SCHEDULE 3 — Registration in respect of acquisitions from other member States

### *Liability to be registered*

- 1 (1) A person who— (a) is not registered under this...
- 2 (1) Subject to sub-paragraph (2) below, a person who has...

### *Notification of liability and registration*

- 3 (1) A person who becomes liable to be registered under...

### *Entitlement to be registered etc*

- 4 (1) Where a person who is not liable to be...

### *Notification of matters affecting continuance of registration*

- 5 (1) Any person registered under this Schedule who ceases to...

### *Cancellation of registration*

- 6 (1) Subject to paragraph 7 below, where a person registered...

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*Conditions of cancellation*

- 7 (1) The Commissioners shall not, under paragraph 6(1) above, cancel...

*Exemption from registration*

- 8 (1) Notwithstanding the preceding provisions of this Schedule, where  
a...

*Power to vary specified sums by order*

- 9 The Treasury may by order substitute for any of the...

*Supplementary*

- 10 Any notification required under this Schedule shall be made in...  
11 For the purposes of this Schedule an acquisition of goods...

SCHEDULE 3A — Registration in respect of disposals of assets for which a VAT  
repayment is claimed

*Liability to be registered*

- 1 (1) A person who is not registered under this Act,...  
2 A person who has become liable to be registered under...

*Notification of liability and registration*

- 3 (1) A person who becomes liable to be registered by...  
4 (1) A person who becomes liable to be registered by...

*Notification of end of liability*

- 5 (1) Subject to sub-paragraph (2) below, a person registered under...

*Cancellation of registration*

- 6 (1) Subject to sub-paragraph (3) below, where the Commissioners are...

*Exemption from registration*

- 7 (1) Notwithstanding the preceding provisions of this Schedule, where  
a...

*Supplementary*

- 8 Any notification required under this Schedule shall be made in...  
9 (1) For the purposes of this Schedule a supply of...

SCHEDULE 3B — Supply of electronic services in member States: special  
accounting scheme

Part 1 — REGISTRATION

*The register*

- 1 Persons registered under this Schedule are to be registered in...



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*Persons who may be registered*

- 2 (1) A person may be registered under this Schedule if...

*Qualifying supplies*

- 3 In this Schedule, “ qualifying supply ” means a supply...

*Registration request*

- 4 (1) If a person— (a) satisfies the Commissioners that the...

*Date on which registration takes effect*

- 5 (1) Where a person is registered under this Schedule, his...

*Registration number*

- 6 On registering a person under this Schedule, the Commissioners must  
—...

*Obligation to notify changes*

- 7 (1) A person who has made a registration request must...

*Cancellation of registration*

- 8 (1) The Commissioners must cancel a person’s registration under this...

*Registration after cancellation for persistent default*

- 9 (1) The Commissioners— (a) are not required by paragraph 4(1)...  
Part 2 — OBLIGATIONS FOLLOWING REGISTRATION, ETC

*Liability for VAT*

- 10 (1) A person is liable to pay VAT under and...

*Obligation to submit special accounting returns*

- 11 (1) A person who is, or has been, registered under...

*Further obligations with respect to special accounting returns*

- 12 (1) A special accounting return must set out in sterling...

*Payment of VAT*

- 13 (1) A person who is required to submit a special...

*Obligations to keep and produce records*

- 14 (1) A person must keep records of the transactions which...

*Commissioners' power to request production of records*

- 15 (1) The Commissioners may request a person to make available...  
Part 3 — UNDERSTATEMENTS AND OVERSTATEMENTS OF UK VAT

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*Understatement or overstatement of UK VAT in special scheme return*

- 16 (1) If the Commissioners consider that a person who is...  
Part 4 — APPLICATION OF PROVISIONS RELATING TO VAT

*Registration under this Act*

- 17 Notwithstanding any provision in this Act to the contrary, a...

*De-registration*

- 18 Where a person who is registered under Schedule 1 satisfies...

*VAT representatives*

- 19 Section 48(1) ( VAT representatives) does not permit the  
Commissioners...

*Appeals*

- 20 (1) An appeal shall lie to a tribunal with respect...

*Payments on account of non-UK VAT to other member States*

- 21 (1) Neither— (a) paragraph 1(2) of Schedule 11, nor

*Refund of UK VAT*

- 22 (1) The provisions which give effect to the 1986 VAT...  
Part 5 — SUPPLEMENTARY

*Interpretation*

- 23 (1) In this Schedule— “ the 1977 VAT Directive ”...

SCHEDULE 4 — Matters to be treated as supply of goods or services

- 1 (1) Any transfer of the whole property in goods is...  
2 Matters to be treated as supply of goods or services  
3 The supply of any form of power, heat, refrigeration or...  
4 The grant, assignment or surrender of a major interest in...  
5 (1) Subject to sub-paragraph (2) below, where goods forming part...  
6 (1) Where, in a case not falling within paragraph 5(1)...  
7 Where in the case of a business carried on by...  
8 (1) Where a person ceases to be a taxable person,...  
9 (1) Subject to sub-paragraphs (2) and (3) below, paragraphs 5...

SCHEDULE 5 — Services supplied where received

- 1 Transfers and assignments of copyright, patents, licences, trademarks  
and similar...  
2 Advertising services.  
3 Services of consultants, engineers, consultancy bureaux, lawyers,  
accountants and other...  
4 Acceptance of any obligation to refrain from pursuing or exercising,...  
5 Banking, financial and insurance services (including reinsurance, but  
not including...  
6 The supply of staff.  
7 The letting on hire of goods other than means of...

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- 7A Telecommunications services, that is to say services relating to the...
- 7B Radio and television broadcasting services.
- 7C Electronically supplied services, for example— (a) website supply, web-hosting and...
- 8 The services rendered by one person to another in procuring...
- 9 Any services not of a description specified in paragraphs 1...
- 10 Section 8(1) shall have effect in relation to any service—...

#### SCHEDULE 5A — Goods Eligible to be Fiscally Warehoused

##### SCHEDULE 6 — Valuation: special cases

- 1 (1) Where— (a) the value of a supply made by...
- 2 Where— (a) the whole or part of a business carried...
- 3 (1) Where— (a) any goods whose supply involves their removal...
- 4 (1) Where goods or services are supplied for a consideration...
- 5 Where a right to receive goods or services for an...
- 6 (1) Where there is a supply of goods by virtue...
- 7 Where there is a supply of services by virtue of—...
- 8 Where any supply of services is treated by virtue of...
- 9 (1) This paragraph applies where a supply of services consists...
- 10 (1) This paragraph applies to a supply of goods or...
- 11 (1) Subject to the following provisions of this paragraph, where—...
- 12 Regulations may require that in prescribed circumstances there is to...
- 13 A direction under paragraph 1 or 2 above may be...

##### SCHEDULE 7 — Valuation of acquisitions from other member states: special cases

- 1 (1) Where, in the case of the acquisition of any...
- 2 (1) Where, in such cases as the Commissioners may by...
- 3 (1) Where goods are acquired from another member State in...
- 4 (1) Subject to the following provisions of this paragraph, where—...
- 5 In this Schedule— “relevant transaction”, in relation to any acquisition...

#### SCHEDULE 7A — CHARGE AT REDUCED RATE

##### Part 1 — INDEX TO REDUCED-RATE SUPPLIES OF GOODS AND SERVICES

##### Part 2 — THE GROUPS

#### GROUP 1 — SUPPLIES OF DOMESTIC FUEL OR POWER

##### ITEM NO.

- 1 Supplies for qualifying use of— (a) coal, coke or other...
- 1 *Matters included or not included in the supplies*
- 2 *Meaning of “fuel oil”, “gas oil” and “kerosene”*
- 3 *Meaning of “qualifying use”*
- 4 *Supplies only partly for qualifying use*
- 5 *Supplies deemed to be for domestic use*
- 6 *Other supplies that are for domestic use*
- 7 *Interpretation of paragraph 6*

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## GROUP 2 — INSTALLATION OF ENERGY-SAVING MATERIALS

### NOTES:

- 1 Supplies of services of installing energy-saving materials in—
- 2 Supplies of energy-saving materials by a person who installs those...
  - 1 *Meaning of “energy-saving materials”*
  - 2 *Meaning of “residential accommodation”*
  - 3 *Meaning of “use for a relevant charitable purpose”*

## GROUP 3 — GRANT-FUNDED INSTALLATION OF HEATING EQUIPMENT OR SECURITY GOODS OR CONNECTION OF GAS SUPPLY

### ITEM NO.

- 1 Supplies to a qualifying person of any services of installing...
- 2 Supplies of heating appliances made to a qualifying person by...
- 3 Supplies to a qualifying person of services of connecting, or...
- 4 Supplies of goods made to a qualifying person by a...
- 5 Supplies to a qualifying person of services of installing, maintaining...
- 6 Supplies of goods made to a qualifying person by a...
- 7 Supplies consisting in the leasing of goods that form the...
- 8 Supplies of goods that form the whole or part of...
- 8A Supplies to a qualifying person of services of installing, maintaining...
- 8B Supplies of goods made to a qualifying person by a...
- 9 Supplies to a qualifying person of services of installing qualifying...
- 10 Supplies of qualifying security goods made to a qualifying person...
  - 1 *Supply only included so far as grant-funded*
  - 2 *Meaning of “relevant scheme”*
  - 3 *Apportionment of grants that also cover other supplies*
  - 4 *Meaning of “heating appliances”*
- 4A *Meaning of “central heating system”*
- 4B *Meaning of “renewable source heating system”*
  - 5 *Meaning of “qualifying security goods”*
  - 6 *Meaning of “qualifying person”*

## GROUP 4 — WOMEN’S SANITARY PRODUCTS

### ITEM NO.

- 1 Supplies of women’s sanitary products. NOTES:
  - 1 *Meaning of “women’s sanitary products”*

## GROUP 5 — CHILDREN’S CAR SEATS

### ITEM NO.

- 1 Supplies of children’s car seats. NOTES:
  - 1 *Meaning of “children’s car seats”*
  - 2 *Meaning of “safety seat”*
  - 3 *Meaning of “related wheeled framework”*
  - 4 *Meaning of “booster seat”*
  - 5 *Meaning of “booster cushion”*

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## GROUP 6 — RESIDENTIAL CONVERSIONS

### ITEM NO.

- 1 The supply, in the course of a qualifying conversion, of...
- 2 The supply of building materials if— (a) the materials are...
  - 1 *Supplies only partly within item 1*
  - 2 *Meaning of “qualifying conversion”*
  - 3 *Meaning of “changed number of dwellings conversion”*
  - 4 *Meaning of “single household dwelling” and “multiple occupancy dwelling”*
  - 5 *Meaning of “house in multiple occupation conversion”*
  - 6 *Meaning of “use for a relevant residential purpose”*
  - 7 *Meaning of “special residential conversion”*
  - 8 *Special residential conversions: reduced rate only for supplies made to intended user of converted accommodation*
  - 9 *“Qualifying conversion” includes related garage works*
  - 10 *Conversion not “qualifying” if planning consent and building control approval not obtained*
  - 11 *Meaning of “supply of qualifying services”*
  - 12 *Meaning of “building materials”*

## GROUP 7 — RESIDENTIAL RENOVATIONS AND ALTERATIONS

### ITEM NO.

- 1 The supply, in the course of the renovation or alteration...
- 2 The supply of building materials if— (a) the materials are...
  - 1 *Supplies only partly within item 1*
  - 2 *Meaning of “alteration” and “qualifying residential premises”*
  - 3 *Items 1 and 2 only apply where premises have been empty for at least 3 years*
- 3A *Items 1 and 2 apply to related garage works*
- 4 *Items 1 and 2 only apply if planning consent and building control approval obtained*
- 4A *Items 1 and 2 only apply if building used for relevant residential purpose is subsequently used solely for that purpose*
- 5 *Meaning of “supply of qualifying services”*
- 6 *Meaning of “building materials”*

## SCHEDULE 8 — Zero-rating

- Part I — INDEX TO ZERO-RATED SUPPLIES OF GOODS AND SERVICES
- Part II — THE GROUPS

## GROUP 1— FOOD

The supply of anything comprised in the general items set...

### *General items*

- 1 Item No.
- 2 Animal feeding stuffs.

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- 3 Seeds or other means of propagation of plants comprised in...
- 4 Live animals of a kind generally used as, or yielding...

*Excepted items*

- 1 Item No.
- 2 Confectionery, not including cakes or biscuits other than biscuits wholly...
- 3 Beverages chargeable with any duty of excise specifically charged on...
- 4 Other beverages (including fruit juices and bottled waters) and syrups,...
- 5 Any of the following when packaged for human consumption without...
- 6 Pet foods, canned, packaged or prepared; packaged foods (not being...
- 7 Goods described in items 1, 2 and 3 of the...

*Items overriding the exceptions*

- 1 Item No.
- 2 Drained cherries.
- 3 Candied peels.
- 4 Tea, mateg, herbal teas and similar products, and preparations and...
- 5 Cocoa, coffee and chicory and other roasted coffee substitutes, and...
- 6 Milk and preparations and extracts thereof.
- 7 Preparations and extracts of meat, yeast or egg.

*Notes:*

**GROUP 2— SEWERAGE SERVICES AND WATER**

- 1 Item No.
- 2 The supply, for use otherwise than in connection with the...

**GROUP 3— BOOKS, ETC.**

- 1 Item No.
- 2 Newspapers, journals and periodicals.
- 3 Children's picture books and painting books.
- 4 Music (printed, duplicated or manuscript).
- 5 Maps, charts and topographical plans.
- 6 Covers, cases and other articles supplied with items 1 to...

*Note:*

**GROUP 4— TALKING BOOKS FOR THE BLIND AND  
HANDICAPPED AND WIRELESS SETS FOR THE BLIND**

- 1 Item No.
- 2 The supply to a charity of— (a) wireless receiving sets;...

**GROUP 5-CONSTRUCTION OF BUILDINGS, ETC.**

- 1 Item No.
- 2 The supply in the course of the construction of—

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- 3 The supply to a relevant housing association in the course...
  - 4 The supply of building materials to a person to whom...
- Notes:

#### **GROUP 6—PROTECTED BUILDINGS**

- 1 *Item No.*
  - 2 The supply, in the course of an approved alteration of...
  - 3 The supply of building materials to a person to whom...
- Notes:

#### **GROUP 7— INTERNATIONAL SERVICES**

- 1 *Item No.*
- 2 The supply of services consisting of the making of arrangements...

#### **GROUP 8— TRANSPORT**

- 1 The supply, repair or maintenance of a qualifying ship or...
  - 2 The supply, repair or maintenance of a qualifying aircraft or...
  - 2A The supply of parts and equipment, of a kind ordinarily...
  - 2B The supply of life jackets, life rafts, smoke hoods and...
  - 3 (a) The supply to and repair or maintenance for a...
  - 4 Transport of passengers— (a) in any vehicle, ship or aircraft...
  - 5 The transport of goods from a place within to a...
  - 6 Any services provided for— (a) the handling of ships or...
  - 6A Air navigation services.
  - 7 Pilotage services.
  - 8 Salvage or towage services.
  - 9 Any services supplied for or in connection with the surveying...
  - 10 The making of arrangements for— (a) the supply of, or...
  - 11 The supply— (a) of services consisting of
  - 12 The supply of a designated travel service to be enjoyed...
  - 13 Intra-Community transport services supplied in connection with the transport of...
- Notes:

#### **GROUP 9— CARAVANS AND HOUSEBOATS**

- 1 *Item No.*
  - 2 Houseboats being boats or other floating decked structures designed or...
  - 3 The supply of such services as are described in paragraph...
- Note:

#### **GROUP 10— GOLD**

- 1 *Item No.*
- 2 The supply, by a member of the London Gold Market...

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*Notes:*

### **GROUP 11— BANK NOTES**

1 Item No.

### **GROUP 12— DRUGS, MEDICINES, AIDS FOR THE HANDICAPPED, ETC.**

- 1 Item No.
- 1A The supply of any qualifying goods in accordance with a...
- 2 The supply to a handicapped person for domestic or his...
- 2A The supply of a qualifying motor vehicle—
- 3 The supply to a handicapped person of services of adapting...
- 4 The supply to a charity of services of adapting goods...
- 5 The supply to a handicapped person or to a charity...
- 6 The supply of goods in connection with a supply described...
- 7 The supply to a handicapped person or to a charity...
- 8 The supply to a handicapped person of a service of...
- 9 The supply to a charity of a service described in...
- 10 The supply to a handicapped person of a service of...
- 11 The supply to a charity of a service of providing,...
- 12 The supply to a charity of a service of providing,...
- 13 The supply of goods in connection with a supply described...
- 14 The letting on hire of a motor vehicle for a...
- 15 The sale of a motor vehicle which had been let...
- 16 The supply to a handicapped person of services necessarily performed...
- 17 The supply to a charity providing a permanent or temporary...
- 18 The supply of goods in connection with a supply described...
- 19 The supply to a handicapped person for domestic or his...
- 20 The supply of services necessarily performed by a control centre...

*Notes:*

### **GROUP 13— IMPORTS, EXPORTS ETC.**

- 1 Item No.
- 2 The supply to or by an overseas authority, overseas body...
- 3 The supply to an overseas authority, overseas body or overseas...

*Notes:*

### **GROUP 14— TAX-FREE SHOPS**

*Notes:*

### **GROUP 15— CHARITIES ETC.**

- 1 The sale, or letting on hire, by a charity of...
- 1A The sale, or letting on hire, by a taxable person...
- 2 The donation of any goods for any one or more...



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- 3 The export of any goods by a charity to a...
  - 4 The supply of any relevant goods for donation to a...
  - 5 The supply of any relevant goods to an eligible body...
  - 6 Repair and maintenance of relevant goods owned by an eligible...
  - 7 The supply of goods in connection with the supply described...
  - 8 The supply to a charity of a right to promulgate...
  - 8A A supply to a charity that consists in the promulgation...
  - 8B The supply to a charity of services of design or...
  - 8C The supply to a charity of goods closely related to...
  - 9 The supply to a charity, providing care or medical or...
  - 10 The supply to a charity of a substance directly used...
- Notes:*

### **GROUP 16— CLOTHING AND FOOTWEAR**

- 1 Item No.
  - 2 The supply to a person for use otherwise than by...
  - 3 Protective helmets for wear by a person driving or riding...
- Notes:*

### **SCHEDULE 9 — Exemptions**

Part I — INDEX TO EXEMPT SUPPLIES OF GOODS AND SERVICES

Part II — THE GROUPS

### **GROUP 1— LAND**

- 1 Item No.
- Notes:*

### **GROUP 2 — INSURANCE**

- 1 The provision of insurance or reinsurance in the course of...
  - 2 The provision by an insurer or reinsurer who belongs outside...
  - 3 The provision of insurance or reinsurance by the Export Credits...
  - 4 The provision by an insurance broker or insurance agent of...
- Notes:*

### **GROUP 3— POSTAL SERVICES**

- 1 Item No.
  - 2 The supply by the Post Office company of any services...
- Notes:*

### **GROUP 4— BETTING, GAMING AND LOTTERIES**

- 1 Item No.
  - 2 The granting of a right to take part in a...
- Notes:*

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## **GROUP 5— FINANCE**

- 1 Item No.
- 2 The making of any advance or the granting of any...
- 2A The management of credit by the person granting it.
- 3 The provision of the facility of instalment credit finance in...
- 4 The provision of administrative arrangements and documentation and the transfer...
- 5 The provision of intermediary services in relation to any transaction...
- 5A The underwriting of an issue within item 1 or any...
- 6 The issue, transfer or receipt of, or any dealing with,...
- 7 The Groups
- 8 The operation of any current, deposit or savings account.
- 9 The management of an authorised unit trust scheme or of...
- 10 The management of the scheme property of an open-ended investment...

*Notes:*

## **GROUP 6— EDUCATION**

- 1 Item No.
- 2 The supply of private tuition, in a subject ordinarily taught...
- 3 The provision of examination services— (a) by or to an...
- 4 The supply of any goods or services (other than examination...
- 5 The provision of vocational training, and the supply of any...
- 5A The provision of education or vocational training and the supply,...
- 6 The provision of facilities by— (a) a youth club or...

*Notes:*

## **GROUP 7— HEALTH AND WELFARE**

- 1 Item No.
- 2 The supply of any services or dental prostheses by—
- 3 The supply of any services by a person registered in...
- 4 The provision of care or medical or surgical treatment and,...
- 5 The provision of a deputy for a person registered in...
- 6 Human blood.
- 7 Products for therapeutic purposes, derived from human blood.
- 8 Human (including foetal) organs or tissue for diagnostic or therapeutic...
- 9 The supply by— (a) a charity, (b) a state-regulated private...
- 10 The supply, otherwise than for profit, of goods and services...
- 11 The supply of transport services for sick or injured persons...

*Notes:*

## **GROUP 8— BURIAL AND CREMATION**

- 1 Item No.
- 2 The making of arrangements for or in connection with the...

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### **GROUP 9— SUBSCRIPTIONS TO TRADE UNIONS, PROFESSIONAL AND OTHER PUBLIC INTEREST BODIES**

- 1 Item No.  
*Note:*

### **GROUP 10— SPORT, SPORTS COMPETITIONS AND PHYSICAL EDUCATION**

- 1 Item No.
  - 2 The grant, by an eligible body established for the purposes...
  - 3 The supply by an eligible body to an individual, except,...
- Notes:*

### **GROUP 11— WORKS OF ART ETC**

- 1 Item No.
- 2 The disposal of an object with respect to which inheritance...
- 3 The disposal of property with respect to which inheritance tax...
- 4 The disposal of an asset in a case in which...

### **GROUP 12—FUND-RAISING EVENTS BY CHARITIES AND OTHER QUALIFYING BODIES**

- 1 Item No.
  - 2 The supply of goods and services by a qualifying body...
  - 3 The supply of goods and services by a charity or...
- Notes:*  
*Notes:*

### **GROUP 13— CULTURAL SERVICES ETC**

- 1 Item No.
- 2 The supply by an eligible body of a right of...

### **GROUP 14—SUPPLIES OF GOODS WHERE INPUT TAX CANNOT BE RECOVERED**

- 1 Item No.  
**Notes:**

### **GROUP 15—INVESTMENT GOLD**

- 1 Item No.
  - 2 The grant, assignment or surrender of any right, interest, or...
  - 3 The supply, by a person acting as agent for a...
- Notes:*

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## SCHEDULE 9A — Anti-avoidance provisions: groups

### *Power to give directions*

- 1 (1) Subject to paragraph 2 below, the Commissioners may give...

### *Restrictions on giving directions*

- 2 (1) The Commissioners shall not give a direction under this...

### *Form of directions under Schedule*

- 3 (1) The directions that may be given by the Commissioners...

### *Time limit on directions*

- 4 (1) A direction under this Schedule shall not be given...

### *Manner of giving directions*

- 5 (1) A direction under this Schedule relating to a supply...

### *Assessment in consequence of a direction*

- 6 (1) Subject to sub-paragraph (3) below, where—

### *Interpretation of Schedule etc.*

- 7 (1) References in this Schedule to being treated as a...

## SCHEDULE 10 — Buildings and land

### *Residential and charitable buildings: change of use etc*

- 1 (1) In this paragraph “relevant zero-rated supply” means a grant...

### *Election to waive exemption*

- 2 (1) Subject to sub-paragraphs (2), (3) and (3A) and paragraph...  
3 (1) An election under paragraph 2 above shall have effect—...  
3A (1) This paragraph shall have effect for the construction of...  
4 Buildings and land

### *Developers of certain non-residential buildings etc.*

- 5 (1) Paragraph 6 below shall apply— (a) on the first...  
6 (1) Where this paragraph applies the interest in, right over...  
7 (1) Where a developer is a tenant, lessee or licensee...

### *General*

- 8 Where the benefit of the consideration for the grant of...  
9 Notes (1) to (6), (10), (12) and (19) to Group...

## SCHEDULE 10A — Face-value vouchers

### *Meaning of “face-value voucher” etc*

- 1 (1) In this Schedule “face-value voucher ” means a...

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*Nature of supply*

- 2 The issue of a face-value voucher, or any subsequent supply...

*Treatment of credit vouchers*

- 3 (1) This paragraph applies to a face-value voucher issued by...

*Treatment of retailer vouchers*

- 4 (1) This paragraph applies to a face-value voucher issued by...

*Treatment of postage stamps*

- 5 The consideration for the supply of a face-value voucher that...

*Treatment of other kinds of face-value voucher*

- 6 (1) This paragraph applies to a face-value voucher that is...

*Vouchers supplied free with other goods or services*

- 7 Where— (a) a face-value voucher (other than a postage stamp)...

*Interpretation*

- 8 (1) In this Schedule— “ credit voucher ” has the...

SCHEDULE 11 — Administration, collection and enforcement

*General*

- 1 (1) VAT shall be under the care and management of...

*Accounting for VAT... and payment of VAT*

- 2 (1) Regulations under this paragraph may require the keeping of...

*VAT invoices*

- 2A (1) Regulations may require a taxable person supplying goods or...

*Self-billed invoices*

- 2B (1) This paragraph applies where a taxable person provides to...

*Electronic communication and storage of VAT invoices etc*

- 3 (1) Regulations may prescribe, or provide for the Commissioners to...

*Power to require security and production of evidence*

- 4 (1) The Commissioners may, as a condition of allowing or...

*Recovery of VAT, etc*

- 5 (1) VAT due from any person shall be recoverable as...

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*Duty to keep records*

- 6 (1) Every taxable person shall keep such records as the...

*Furnishing of information and production of documents*

- 7 (1) The Commissioners may by regulations make provision for requiring...

*Power to take samples*

- 8 (1) An authorised person, if it appears to him necessary...

*Power to require opening of gaming machines*

- 9 An authorised person may at any reasonable time require a...

*Entry and search of premises and persons*

- 10 (1) For the purpose of exercising any powers under this...

*Order for access to recorded information etc.*

- 11 (1) Where, on an application by an authorised person, a...

*Procedure where documents etc. are removed*

- 12 (1) An authorised person who removes anything in the exercise...  
13 (1) Where, on an application made as mentioned in sub-paragraph...

*Evidence by certificate, etc*

- 14 (1) A certificate of the Commissioners— (a) that a person...

SCHEDULE 12 — Constitution and procedure of tribunals

*Establishment of tribunals*

- 1 (1) There shall continue to be tribunals for England and...

*The President*

- 2 (1) There shall continue to be a President of VAT...  
3 (1) The President may resign his office at any time...

*Sittings of tribunals*

- 4 Such number of VAT tribunals shall be established as the...

*Composition of tribunals*

- 5 (1) A VAT tribunal shall consist of a chairman sitting...

*Membership of tribunals*

- 6 For each sitting of a VAT tribunal the chairman shall...  
7 (1) There shall be a panel of chairmen and a...

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*Exemption from jury service*

8 No member of a VAT tribunal shall be compelled to...

*Rules of procedure*

9 The Lord Chancellor after consultation with the Lord Advocate may...

10 (1) A person who fails to comply with a direction...

SCHEDULE 13 — Transitional provisions and savings  
— GENERAL PROVISIONS (1) THE CONTINUITY OF THE LAW  
RELATING TO VAT SHALL...

*General provisions*

1 (1) The continuity of the law relating to VAT shall...

*Validity of subordinate legislation*

2 So far as this Act re-enacts any provision contained in...

*Provisions related to the introduction of VAT*

3 Where a vehicle in respect of which purchase tax was...

*Supply in accordance with pre-21.4.75 arrangements*

4 Where there were in force immediately before 21st April 1975...

*President, chairmen etc of tribunals*

5 (1) Any appointment to a panel of chairmen of the...

*Overseas suppliers accounting through their customers*

6 Notwithstanding the repeal by this Act of section 32B of...

*Supplies of fuel and power for domestic or charity use*

7 Transitional provisions and savings

**GROUP 4A**

FUEL AND POWER FOR DOMESTIC OR CHARITY USE

1 Item No.

*Notes:*

*Zero-rated supplies of goods and services*

8 (1) A supply of services made after the commencement of...

*Bad debt relief*

9 Transitional provisions and savings

*Supplies during construction of buildings and works*

10 (1) Nothing in paragraphs 5 and 6 of Schedule 10...

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### *Offences and Penalties*

- 11 Where an offence for the continuation of which a penalty...
- 12 Part IV of this Act, except section 72, shall not...
- 13 (1) Section 72 shall have effect in relation to any...
- 14 (1) The provisions of this paragraph have effect in relation...
- 15 (1) Section 63 does not apply in relation to returns...
- 16 (1) In relation to any prescribed accounting period beginning before...
- 17 Section 70 shall not apply in relation to any penalty...
- 18 Section 74 shall not apply in relation to prescribed accounting...

### *Importation of goods*

- 19 Nothing in this Act shall prejudice the effect of the...

### *Assessments*

- 20 An assessment may be made under section 73 in relation...

### *Set-off of credits*

- 21 Section 81 shall have effect in relation to amounts becoming...

### *VAT tribunals*

- 22 (1) Without prejudice to paragraph 1 above, section 83 applies...

### *Isle of Man*

- 23 Nothing in paragraph 7 of Schedule 14 shall affect the...

## SCHEDULE 14 — Consequential amendments

### *Diplomatic Privileges Act 1964 c.81*

- 1 In section 2(5A) of the Diplomatic Privileges Act 1964 for...

### *Commonwealth Secretariat Act 1966 c.10*

- 2 In paragraph 10(1A) of the Commonwealth Secretariat Act 1966 for...

### *Consular Relations Act 1968 c.18*

- 3 In section 1(8A) of the Consular Relations Act 1968 for...

### *International Organisations Act 1968 c.48*

- 4 In paragraph 19(c) of Schedule 1 to the International Organisations...

### *Diplomatic and other Privileges Act 1971 c.64*

- 5 In section 1(5) of the Diplomatic and other Privileges Act...

### *Customs and Excise Management Act 1979 c.2*

- 6 In section 1(1) of the Customs and Excise Management Act...



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*Isle of Man Act 1979 c.58*

7 (1) In section 1(1)(d) of the Isle of Man Act...

*Insolvency Act 1986 c.45*

8 In Schedule 6 to the Insolvency Act 1986 in paragraph...

*Bankruptcy (Scotland) Act 1985 c.66*

9 In paragraph 8(2) of Schedule 3 to the Bankruptcy (Scotland)...

*Income and Corporation Taxes Act 1988 c.1*

10 (1) The Income and Corporation Taxes Act 1988 shall be...

*Capital Allowances Act 1990 c.1*

11 Consequential amendments

*Tribunals and Inquiries Act 1992 c.53*

12 In Parts I and II of Schedule 1 to the...

*Finance Act 1994 c.9*

13 In section 7 of the Finance Act 1994—

*Vehicle Excise and Registration Act 1994 c.22*

14 In paragraph 23 of Schedule 2 to the Vehicle Excise...

SCHEDULE 15 — Repeals

*Acts of Parliament*

*Statutory Instruments*

— TABLE OF DERIVATIONS

1 *Notes:*

2 The following abbreviations are used in the Table:—

*Acts of Parliament*

*Subordinate legislation*

**Status:**

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