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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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- 79 Repayment supplement in respect of certain delayed payments or refunds.
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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*
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- 16 *Interpretation of paragraph 1(6): meaning of “supply of qualifying services”*
- 17 *Interpretation of paragraphs 11 to 14: meaning of “qualifying residential purpose”*
- 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 : UK establishment

#### *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...

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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...

SCHEDULE 1A — Registration in respect of taxable supplies: non-uk establishment

*Liability to be registered*

- 1 (1) A person becomes liable to be registered under this...  
2 (1) A person does not become liable to be registered...  
3 A person is treated as having become liable to be...  
4 (1) A person does not cease to be liable to...

*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...

*Notification of end of liability*

- 7 (1) A person registered under paragraph 5 or 6 who,...

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### *Cancellation of registration*

- 8 (1) The Commissioners must cancel a person's registration under this...
- 9 (1) The Commissioners may cancel a person's registration under this...
- 10 In determining for the purposes of paragraphs 8 and 9...
- 11 (1) The Commissioners may cancel a person's registration under this...
- 12 Paragraphs 8 to 11 are subject to paragraph 18 of...

### *Exemption from registration*

- 13 (1) The Commissioners may exempt a person from registration under...

### *Supplementary*

- 14 Any notification required under this Schedule must be made in...

## 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...



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*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...

*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...

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### *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 — Electronic, telecommunication and broadcasting services: non-union scheme

### Part 1 — NON-UNION SCHEME: REGISTRATION

#### *The register*

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

#### *Persons who may be registered*

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

#### *Qualifying supplies*

- 3 (1) In this Schedule “qualifying supply” means a...

#### *Registration request*

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

...

- 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...

...

- 9 (1) The Commissioners— (a) are not required by paragraph 4(1)...

### Part 2 — NON-UNION SCHEME: LIABILITY, RETURNS, PAYMENT 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 is to be made out...

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### *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...  
15A Section 44 of the Commissioners for Revenue and Customs Act...  
PART 3 — SPECIAL SCHEMES: COLLECTION ETC OF UK VAT

#### *Assessments: general modifications of section 73*

- 16 (1) For the purposes of this Schedule, section 73 (assessments:...

#### *Assessment in connection with increase in consideration*

- 16A (1) Sub-paragraphs (2) to (4) make modifications of sections 73...

#### *Assessments: consequential modifications*

- 16B References to prescribed accounting periods in the following provisions are...

#### *Deemed amendments of relevant special scheme returns*

- 16C (1) Where a person who has made a relevant special...

#### *Interest on VAT: "reckonable date"*

- 16D (1) Sub-paragraph (2) states the "reckonable date" for...

#### *Default surcharge: notice of special surcharge period*

- 16E (1) A person who is required to make a relevant...

#### *Further default after service of notice*

- 16F (1) If a person on whom a special surcharge liability...

#### *Default surcharge: exceptions for reasonable excuse etc*

- 16G (1) A person who would otherwise have been liable to...

#### *Interest in certain cases of official error*

- 16H (1) Section 78 (interest in certain cases of official error)...

### *Overpayments*

- 16I (1) A person may make a claim if the person—...

#### *Overpayments: supplementary*

- 16J (1) In section 80— (a) subsections (3) to (3C) (unjust...

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*Increase or decrease in consideration for a supply*

16K (1) This paragraph applies where— (a) a person makes a...

*Bad debts*

16L Where a participant in a special scheme—

*Penalties for errors: disclosure*

16M Where a person corrects a special scheme return in a...

*Set-offs*

16N Where a participant in a special scheme is liable to...

Part 4 — OTHER PROVISIONS ABOUT SPECIAL SCHEMES

*Registration under this Act*

17 (1) Notwithstanding any provision in this Act to the contrary,...

*De-registration*

18 Where a person who is registered under Schedule 1 or...

*Value of supplies to connected persons*

18A In paragraph 1 of Schedule 6 (valuation: supply to connected...

*VAT representatives*

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

*Appeals*

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

...

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 3BA — Electronic, telecommunication and broadcasting services: Union  
scheme

PART 1 — INTRODUCTION

*Overview*

1 In this Schedule— (a) Parts 2 and 3 establish a...

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*Meaning of “scheme services”*

- 2 (1) In this Schedule “ scheme services ” means electronically...  
PART 2 — UNION SCHEME: REGISTRATION

*The register*

- 3 Persons registered under the scheme provided for by this Schedule...

*Persons who may be registered*

- 4 (1) A person may register under the Union scheme if...

*Becoming registered*

- 5 (1) The Commissioners must register under the Union scheme any...

*Notification of changes etc*

- 6 (1) A person registered under the Union scheme must inform...

*Cancellation of registration*

- 7 The Commissioners must cancel the registration under the Union scheme...

PART 3 — UNION SCHEME: LIABILITY, RETURNS, PAYMENT ETC

*Liability to pay non-UK VAT to Commissioners*

- 8 (1) This paragraph applies where a person—

*Union scheme returns*

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

*Union scheme returns: further requirements*

- 10 (1) A Union scheme return is to be made out...

*Payment*

- 11 (1) A person who is required to submit a Union...

*Availability of records*

- 12 (1) A person who is registered under the Union scheme...

*Amounts required to be paid to other member States*

- 13 Section 44 of the Commissioners for Revenue and Customs Act...

PART 4 — PERSONS REGISTERED UNDER NON-UK SPECIAL SCHEMES

*Meaning of “non-UK special scheme”*

- 14 (1) In this Schedule “ non-UK special scheme ” means...

*Exemption from requirement to register under this Act*

- 15 (1) A participant in a non-UK special scheme is not...

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### *De-registration*

16 (1) Sub-paragraph (2) applies where a person who is registered...

#### *Scheme participants who are also registered under this Act*

17 (1) A person who— (a) is a participant in a...

#### *Value of supplies to connected persons*

18 In paragraph 1 of Schedule 6 (valuation: supply to connected...

#### *Refund of VAT on supplies of goods and services supplied to scheme participant*

19 The power of the Commissioners to make regulations under section...

#### *Assessments: general modifications of section 73*

20 (1) For the purposes of this Schedule, section 73 (assessments:...

#### *Assessment in connection with increase in consideration*

21 (1) Sub-paragraphs (2) to (4) make modifications of sections 73...

#### *Assessments: consequential modifications*

22 References to prescribed accounting periods in the following provisions are...

#### *Deemed amendments of relevant non-UK returns*

23 (1) Where a person who has made a relevant non-UK...

#### *Interest on VAT: “reckonable date”*

24 (1) Sub-paragraph (2) states the “reckonable date” for...

#### *Default surcharge: notice of special surcharge period*

25 (1) A person who is required to make a relevant...

#### *Further default after service of notice*

26 (1) If a person on whom a special surcharge liability...

#### *Default surcharge: exceptions for reasonable excuse etc*

27 (1) A person who would otherwise have been liable to...

#### *Interest in certain cases of official error*

28 (1) Section 78 (interest in certain cases of official error)...

### *Overpayments*

29 (1) A person may make a claim if the person—...

#### *Overpayments: supplementary*

30 (1) In section 80— (a) subsections (3) to (3C) (unjust...

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*Increase or decrease in consideration for a supply*

31 (1) This paragraph applies where— (a) a person makes a...

*Bad debts*

32 Where a participant in a non-UK special scheme—

*Records relating to supplies in UK*

33 (1) A person who is a participant in a non-UK...

*Penalties for errors: disclosure*

34 Where a person corrects a non-UK return in a way...

*Set-offs*

35 Where a participant in a non-UK special scheme is liable...

PART 5 — APPEALS

36 (1) An appeal lies to the tribunal with respect to...

37 Where the Commissioners have made an assessment under section 73...

PART 6 — INTERPRETATION OF SCHEDULE

38 (1) In this Schedule— “ administering member State ”, in...

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 4A — Place of supply of services: special rules

Part 1 — GENERAL EXCEPTIONS

*Services relating to land*

1 (1) A supply of services to which this paragraph applies...

*Passenger transport*

2 (1) A supply of services consisting of the transportation of...

*Hiring of means of transport*

3 (1) A supply of services consisting of the short-term hiring...

*Cultural, educational and entertainment services etc*

4 .....

*Restaurant and catering services: general*

5 (1) A supply of services to which this paragraph applies...

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*EC on-board restaurant and catering services*

- 6 (1) A supply of services consisting of

*Hiring of goods*

- 7 (1) Where— (a) a supply of services consisting of the...

*...broadcasting services*

- 8 (1) This paragraph applies to a supply of services consisting...

Part 2 — EXCEPTIONS RELATING TO SUPPLIES MADE TO RELEVANT BUSINESS PERSON

*Electronically-supplied services*

- 9 (1) Where— (a) a supply of services consisting of the...

*Admission to cultural, educational and entertainment activities etc*

- 9A (1) A supply to a relevant business person of services...

*Transport of goods*

- 9B Where— (a) a supply of services to a relevant business...

*Ancillary transport services*

- 9C (1) Where— (a) a supply of services to a relevant...

*Repair services: contracts of insurance*

- 9D (1) This paragraph applies to a supply of services consisting...

*Telecommunication services*

- 9E (1) This paragraph applies to a supply of services to...

Part 3 — EXCEPTIONS RELATING TO SUPPLIES NOT MADE TO RELEVANT BUSINESS PERSON

*Intermediaries*

- 10 (1) A supply of services to which this paragraph applies...

*Transport of goods: general*

- 11 (1) A supply of services to a person who is...

*Intra-Community transport of goods*

- 12 A supply of services to a person who is not...

*Ancillary transport services*

- 13 (1) A supply to a person who is not a...

*Long-term hiring of means of transport*

- 13A (1) A supply to a person who is not a...



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*Valuation services etc*

14 A supply to a person who is not a relevant...

*Cultural, educational and entertainment services etc*

14A (1) A supply to a person who is not a...

*Electronically supplied, telecommunication and broadcasting services*

15 (1) A supply to a person who is not a...

*Other services provided to recipient belonging outside EC*

16 (1) A supply consisting of the provision to a person...

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...
- 5A The provision of access to, and of transport or transmission...
- 6 The supply of staff.
- 7 The letting on hire of goods other than means of...
- 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

Part 1 — VALUATION OF SUPPLIES OF FUEL FOR PRIVATE USE

*Option for valuation on flat-rate basis*

- A1 (1) This paragraph applies if, in a prescribed accounting period,...
- B1 (1) The Treasury must, by order, make provision about the...

*Interpretation*

C1 (1) For the purposes of this Part of this Schedule—...

Part 2 — OTHER PROVISIONS

- 1 (1) Where— (a) the value of a supply made by...
- 1A (1) Where— (a) the value of a supply made by...
- 2 Where— (a) the whole or part of a business carried...
- 2A (1) This paragraph applies if— (a) a taxable person (“P”)...
- 3 (1) Where— (a) any goods whose supply involves their removal...
- 4 (1) Sub-paragraph (2) applies where— (a) goods or services are...

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- 5 Valuation: special cases
- 6 (1) Where there is a supply of goods by virtue...
- 7 (1) Where there is a supply of services by virtue...
- 8 Where any supply of services is treated by virtue of...
- 8A (1) This paragraph applies where— (a) a supply (“the intra-group...
- 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**

- 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

#### **GROUP 2 — INSTALLATION OF ENERGY-SAVING MATERIALS**

- 1 Supplies of services of installing energy-saving materials in residential accommodation....
- 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**

- 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...

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- 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**

#### **GROUP 5 — CHILDREN’S CAR SEATS**

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

#### **GROUP 6 — RESIDENTIAL CONVERSIONS**

- 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”

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## 12 Meaning of “building materials”

### **GROUP 7 — RESIDENTIAL RENOVATIONS AND ALTERATIONS**

- 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 2 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”

### **GROUP 8— CONTRACEPTIVE PRODUCTS**

- 1 Supplies of contraceptive products, other than relevant exempt supplies.  
NOTES:...

### **GROUP 9— WELFARE ADVICE OR INFORMATION**

- 1 Supplies of welfare advice or information by—

### **GROUP 10 – INSTALLATION OF MOBILITY AIDS FOR THE ELDERLY**

- 1 The supply of services of installing mobility aids for use...
- 2 The supply of mobility aids by a person installing them...

### **GROUP 11 — SMOKING CESSATION PRODUCTS**

- 1 Supplies of pharmaceutical products designed to help people to stop...

### **GROUP 12**

#### CARAVANS

- 1 Item No
- 2 The supply of such services as are described in paragraph...

### **GROUP 13**

#### CABLE-SUSPENDED PASSENGER TRANSPORT SYSTEMS

## SCHEDULE 8 — Zero-rating

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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.
- 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,...
- 4A Sports drinks that are advertised or marketed as products designed...
- 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...

*Notes*

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#### **GROUP 4— TALKING BOOKS FOR THE BLIND AND DISABLED 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—
  - 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 . . . . .
  - 3 . . . . .
- 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:

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## **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...
- Notes:

## **GROUP 11— BANK NOTES**

- 1 Item No.

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

- 1 Item No.
  - 1A . . . . .
  - 2 The supply to a disabled person for domestic or his...
  - 2A (1) The supply of a motor vehicle (other than a...
  - 2B (1) The supply of a qualifying motor vehicle (other than...
  - 3 The supply to a disabled person of services of adapting...
  - 4 The supply to a charity of services of adapting goods...
  - 5 The supply to a disabled person or to a charity...
  - 6 The supply of goods in connection with a supply described...
  - 7 The supply to a disabled person or to a charity...
  - 8 The supply to a disabled person of a service of...
  - 9 The supply to a charity of a service described in...
  - 10 The supply to a disabled 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 disabled 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 disabled 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...

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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...
- 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:*

**GROUP 17—EMISSIONS ALLOWANCES**

Item

**GROUP 18 — EUROPEAN RESEARCH INFRASTRUCTURE CONSORTIA**

Item No. The supply of goods or services to an ERIC ....

**GROUP 19 - WOMEN'S SANITARY PRODUCTS**

- 1 *Item No.*

SCHEDULE 9 — Exemptions

Part I — INDEX TO EXEMPT SUPPLIES OF GOODS AND SERVICES

Part II — THE GROUPS



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## GROUP 1— LAND

- 1 Item No.  
*Notes:*

## GROUP 2 — INSURANCE

- 1 Insurance transactions and reinsurance transactions.
- 4 The provision by an insurance broker or insurance agent of...  
*Notes:*

## GROUP 3— POSTAL SERVICES

- 1 Item No
- 2 The supply of goods by a universal service provider which...  
*Notes:*

## GROUP 4— BETTING, GAMING , DUTIABLE MACHINE GAMES AND LOTTERIES

- 1 Item No.
- 1A The provision of any facilities for the playing of dutiable...
- 2 The granting of a right to take part in a...  
*Notes:*

## 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 . . . . .
- 8 The operation of any current, deposit or savings account.
- 9 The management of— (a) an authorised open-ended investment company; or...
- 10 The management of a closed-ended collective investment undertaking.  
*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...

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- 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,...
  - 5B The provision of education or vocational training and the supply,...
  - 5C 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 consisting in the provision of...
  - 2A The supply of any services or dental prostheses by a...
  - 3 The supply of any services consisting in the provision of...
  - 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...

#### **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 .....
- 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...

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## **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:*

## **GROUP 16 — SUPPLIES OF SERVICES BY GROUPS INVOLVING COST SHARING**

- 1 *Item No*

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...

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*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  
PART 1 — THE OPTION TO TAX LAND

*Introduction*

- 1 *Overview of the option to tax*

*The option to tax*

- 2 *Effect of the option to tax: exempt supplies become taxable*  
3 *Meaning of “relevant associate”*  
4 *Permission for a body corporate to cease to be a relevant associate of the opter*

*Exclusions from effect of option to tax*

- 5 *Dwellings designed or adapted, and intended for use, as dwelling etc*  
6 *Conversion of buildings for use as dwelling etc*  
7 *Charities*  
8 *Residential caravans*  
9 *Residential houseboats*  
10 *Relevant housing associations*  
11 *Grant to individual for construction of dwelling*

*Anti-avoidance*

- 12 *Developers of exempt land*  
13 *Meaning of grants made by a developer*  
14 *Meaning of “development financier”*  
15 *Meaning of “exempt land”: basic definition*  
15A ***Meaning of “exempt land”: the building occupation conditions***  
16 *Meaning of “exempt land”: eligible purposes*  
17 *Paragraph 12: grants made on or after 19th March 1997 and before 10th March 1999*

*Scope of the option, its duration, notification etc*

- 18 *Scope of the option*  
19 *The day from which the option has effect*  
20 *Requirement to notify the option*  
21 *Real estate elections: elections to opt to tax land subsequently acquired*  
22 *Real estate elections: supplementary*  
23 *Revocation of option: the “cooling off” period*  
24 *Revocation of option: lapse of 6 years since having a relevant interest*

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- 25 *Revocation of option: lapse of more than 20 years since option had effect*
- 26 *Revocation of option under paragraph 22(2) or (3) or 24: anti-avoidance*
- 27 *Exclusion of new building from effect of an option*
- 28 *Pre-option exempt grants: requirement for prior permission before exercise of option to tax*
- 29 *Paragraph 28: application for prior permission*
- 30 *Paragraph 28: purported exercise where prior permission not obtained*

#### *Supplementary provisions*

- 31 *Timing of grant and supplies*
- 32 *Supplies in relation to a building where part designed or intended for residential or charitable use and part designed or intended for other uses*
- 33 *Definitions in Schedules 8 or 9 that are applied for the purposes of this Schedule*
- 34 *Other definitions etc*
  - PART 2 — RESIDENTIAL AND CHARITABLE BUILDINGS: CHANGE OF USE ETC
- 35 *Introductory*
- 36 *Disposal of interest or change of use following relevant zero-rated supply*
- 37 *Charge to VAT*
- 38 *Supplies in relation to a building where part designed for residential or charitable use and part designed for other uses*
- 39 *Definitions*
  - PART 3 — GENERAL
- 40 *Benefit of consideration for grant accruing to a person other than the grantor*

#### SCHEDULE 10A — Face-value vouchers

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

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

##### *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...

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*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)...

*Exclusion of single purpose vouchers*

7A Paragraphs 2 to 4, 6 and 7 do not apply...

*Interpretation*

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

SCHEDULE 11 — Administration, collection and enforcement

*General*

1 The Commissioners for Her Majesty’s Revenue and Customs shall be...

*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...

*Duty to keep records*

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

6A (1) The Commissioners may direct any taxable person named in...

*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...

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*Power to require opening of machines on which relevant machine games are played*

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 11A — Disclosure of avoidance Schemes

*Interpretation*

1 In this Schedule— “ designated scheme ” has the meaning...

*Obtaining a tax advantage*

2 (1) For the purposes of this Schedule, a taxable person...

*Meaning of “non-deductible tax”*

2A (1) In this Schedule “ non-deductible tax ”, in relation...

*Designation by order of avoidance schemes*

3 (1) If it appears to the Treasury—

*Designation by order of provisions included in or associated with avoidance schemes*

4 (1) If it appears to the Treasury that a provision...

*Meaning of “notifiable scheme”*

5 (1) For the purposes of this Schedule, a scheme is...

*Duty to notify Commissioners*

6 (1) This paragraph applies in relation to a taxable person...

*Exemptions from duty to notify under paragraph 6*

7 (1) Paragraph 6 does not apply to a taxable person...

*Power to exclude exemption*

8 (1) The purpose of this paragraph is to prevent the...

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*Voluntary notification of avoidance scheme that is not designated scheme*

9 (1) Any person may, at any time, provide the Commissioners...

*Penalty for failure to notify use of notifiable scheme*

10 (1) A person who fails to comply with paragraph 6...

*Amount of penalty*

11 (1) Where the failure mentioned in paragraph 10(1) relates to...

*Penalty assessments*

12 (1) Where any person is liable under paragraph 10 to...

*Penalty assessments*

13 Regulations under this Schedule— (a) may make different provision for...

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 (1) Such number of VAT tribunals shall be established as...

*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...

*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...



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### *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...

#### *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...

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*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...

*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 Consequential amendments

*Bankruptcy (Scotland) Act 1985 c.66*

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

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*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*

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