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Value Added Tax Act 1994

CHAPTER 23

VALUE ADDED TAX ACT 1994

PART I

THE CHARGE TO TAX

Imposition and rate of VAT

- 1 Value added tax.
- 2 Rate of VAT.
- 3 Taxable persons and registration.
- 3A Supplies of electronic, telecommunication and broadcasting services:
special accounting schemes

Supply of goods or services in the United Kingdom

- 4 Scope of VAT on taxable supplies.
- 5 Meaning of supply: alteration by Treasury order.
- 6 Time of supply.
- 7 Place of supply of goods.
- 7A Place of supply of services
- 8 Reverse charge on supplies received from abroad.
- 9 Place where supplier or recipient of services belongs.
- 9A Reverse charge on gas, electricity, heat or cooling supplied by persons
outside the United Kingdom

Acquisition of goods from member States

- 10 Scope of VAT on acquisitions from member States.
- 11 Meaning of acquisition of goods from another member State.
- 12 Time of acquisition.
- 13 Place of acquisition.

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- 14 Acquisitions from persons belonging in other member States.

Goods supplied between the UK and member States under call-off stock arrangements

- 14A Call-off stock arrangements

Importation of goods from outside the member States

- 15 General provisions relating to imported goods.
16 Application of customs enactments.
16A Postal packets
17 Free zone regulations.

Goods subject to a warehousing regime

- 18 Place and time of acquisition or supply.
18A Fiscal warehousing.
18B Fiscally warehoused goods: relief.
18C Warehouses and fiscal warehouses: services.
18D Removal from warehousing: accountability.
18E Deficiency in fiscally warehoused goods.
18F Sections 18A to 18E: supplementary.

Determination of value

- 19 Value of supply of goods or services.
20 Valuation of acquisitions from other member States.
21 Value of imported goods.
22 Value of certain goods.
23 Value of supplies involving relevant machine games
23A Meaning of “relevant machine game”

Payment of VAT by taxable persons

- 24 Input tax and output tax.
25 Payment by reference to accounting periods and credit for input tax against output tax.
26 Input tax allowable under section 25.
26A Disallowance of input tax where consideration not paid
26AA Disapplication of disallowance under section 26A in insolvency
26AB Adjustment of output tax in respect of supplies under section 55A
26B Flat-rate scheme
27 Goods imported for private purposes.
28 Payments on account of VAT.
29 Invoices provided by recipients of goods or services.

PART II

RELIEFS, EXEMPTIONS AND REPAYMENTS

Reliefs etc. generally available

- 29A Reduced rate
30 Zero-rating.
31 Exempt supplies and acquisitions.
32 Relief on supply of certain second-hand goods.
33 Refunds of VAT in certain cases.

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- 33A Refunds of VAT to museums and galleries
- 33B Refunds of VAT to Academies
- 33C Refunds of VAT to charities within section 33D
- 33D Charities to which section 33C applies
- 33E Power to extend refunds of VAT to other persons
 - 34 Capital goods.
 - 35 Refund of VAT to persons constructing certain buildings.
 - 36 Bad debts.

Acquisitions

- 36A Relief from VAT on acquisition if importation would attract relief

Imports, overseas businesses etc

- 37 Relief from VAT on importation of goods.
- 38 Importation of goods by taxable persons.
- 39 Repayment of VAT to those in business overseas.
- 39A Applications for forwarding of VAT repayment claims to other member States
- 40 Refunds in relation to new means of transport supplied to other member States.

PART III

APPLICATION OF ACT IN PARTICULAR CASES

- 41 Application to the Crown.
- 41A Supply of goods or services by public bodies
- 42 Local authorities.
- 43 Groups of companies.
- 43A Groups: eligibility.
- 43AZA Section 43A: control test
- 43AA Power to alter eligibility for grouping
- 43B Groups: applications.
- 43C Groups: termination of membership.
- 43D Groups: duplication
- 44 Supplies to groups.
- 45 Partnerships.
- 46 Business carried on in divisions or by unincorporated bodies, personal representatives etc.
- 47 Agents etc.
- 48 VAT representatives and security.
- 49 Transfers of going concerns.
- 50 Terminal markets.
- 50A Margin schemes.
- 51 Buildings and land.
- 51B Face-value vouchers issued before 1 January 2019
- 51C Vouchers issued on or after 1 January 2019
- 51D Postage stamps issued on or after 1 January 2019
- 52 Trading stamp schemes.
- 53 Tour operators.
- 54 Farmers etc.
- 55 Customers to account for tax on supplies of gold etc.

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- 55A Customers to account for tax on supplies of goods or services of a kind used in missing trader intra-community fraud
- 56 Fuel for private use.
- 57 Determination of consideration for fuel supplied for private use.

PART IV

ADMINISTRATION, COLLECTION AND ENFORCEMENT

General administrative provisions

- 58 General provisions relating to the administration and collection of VAT.

Disclosure of avoidance schemes

- 58A Disclosure of avoidance schemes
- 58B Payment by cheque

Default surcharges and other penalties and criminal offences

- 59 The default surcharge.
- 59A Default surcharge: payments on account.
- 59B Relationship between sections 59 and 59A.
- 60 VAT evasion: conduct involving dishonesty.
- 61 VAT evasion: liability of directors etc.
- 62 Incorrect certificates as to zero-rating etc.
- 63 Penalty for misdeclaration or neglect resulting in VAT loss for one accounting period equalling or exceeding certain amounts.
- 64 Repeated misdeclarations.
- 65 Inaccuracies in EC sales statements or in statements relating to section 55A.
- 66 Failure to submit EC sales statement or statement relating to section 55A.
- 67 Failure to notify and unauthorised issue of invoices.
- 67A Breach of controlled goods agreement
- 68 Breaches of walking possession agreements.
- 69 Breaches of regulatory provisions.
- 69A Breach of record-keeping requirements etc. in relation to transactions in gold.
- 69B Breach of record-keeping requirements imposed by directions
- 69C Transactions connected with VAT fraud
- 69D Penalties under section 69C: officers' liability
- 69E Publication of details of persons liable to penalties under section 69C
- 70 Mitigation of penalties under sections 60, 63, 64, 67, 69A and 69C.
- 71 Construction of sections 59 to 70.
- 72 Offences.

Assessments of VAT and other payments due

- 73 Failure to make returns etc.
- 74 Interest on VAT recovered or recoverable by assessment.
- 75 Assessments in cases of acquisitions of certain goods by non-taxable persons.
- 76 Assessment of amounts due by way of penalty, interest or surcharge.
- 76A Section 76: cases involving special accounting schemes
- 77 Assessments: time limits and supplementary assessments.

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Liability for unpaid VAT of another

77A Joint and several liability of traders in supply chain where tax unpaid

Online marketplaces

- 77B Joint and several liability: sellers identified as non-compliant by the Commissioners
- 77BA Joint and several liability: non-UK sellers in breach of Schedule 1A registration requirement
- 77C Joint and several liability under section 77B or 77BA: assessments
- 77D Joint and several liability under section 77B or 77BA: interest
- 77E Display of VAT registration numbers

Interest, repayment supplements etc. payable by Commissioners

- 78 Interest in certain cases of official error.
- 78A Assessment for interest overpayments.
- 79 Repayment supplement in respect of certain delayed payments or refunds.
- 80 Credit for, or repayment of, overstated or overpaid VAT
- 80A Arrangements for reimbursing customers.
- 80B Assessments of amounts due under section 80A arrangements.
- 81 Interest given by way of credit and set-off of credits.

PART V

REVIEWS AND APPEALS

- 82 Meaning of “tribunal”
- 83 Appeals.
- 83A Offer of review
- 83B Right to require review
- 83C Review by HMRC
- 83D Extensions of time
- 83E Review out of time
- 83F Nature of review etc
- 83G Bringing of appeals
 - 84 Further provisions relating to appeals.
 - 85 Settling appeals by agreement.
- 85A Payment of tax on determination of appeal
- 85B Payment of tax where there is a further appeal
- 86 Appeals to Court of Appeal.
- 87 Enforcement of registered or recorded tribunal decisions etc.

PART VI

SUPPLEMENTARY PROVISIONS

Change in rate of VAT etc. and disclosure of information

- 88 Supplies spanning change of rate etc.
- 89 Adjustments of contracts on changes in VAT.
- 90 Failure of resolution under Provisional Collection of Taxes Act 1968.
- 91 Disclosure of information for statistical purposes.

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Interpretative provisions

- 92 Taxation under the laws of other member States etc.
- 93 Territories included in references to other member States etc.
- 94 Meaning of “business” etc.
- 95 Meaning of “new means of transport”.
- 96 Other interpretative provisions.

Supplementary provisions

- 97 Orders, rules and regulations.
- 97A Place of supply orders: transitional provision.
- 98 Service of notices.
- 99 Refund of VAT to Government of Northern Ireland.
- 100 Savings and transitional provisions, consequential amendments and repeals.
- 101 Commencement and extent.
- 102 Short title.

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 : 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...
- 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 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,...

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...

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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...

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

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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 — 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

Registration number

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

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Obligation to notify changes

7 (1)

Cancellation of registration

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

...

9

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...

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...

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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...

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...

Scheme participants who are also registered under this Act

18ZA (1) A person who— (a) is a participant in a...

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...

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Appeals

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

...

21

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...

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...

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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...

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...

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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...

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...

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- 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...

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...

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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...

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 4B — Call-off stock arrangements

- 1 Where this Schedule applies
- 2 Removal of the goods not to be treated as a supply
- 3 Goods transferred to the customer within 12 months of arrival
- 4 Relevant event occurs within 12 months of arrival
- 5 Goods not transferred and no relevant event occurs within 12 months of arrival
- 6 Exception to paragraphs 4 and 5: goods returned to origin State
- 7 Meaning of “relevant event”
- 8 Record keeping by the supplier
- 9 Record keeping by the customer

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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...
 - 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...

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- 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 The supply of services of installing energy-saving materials in residential...
- 2 The supply of services of installing energy-saving materials in residential...
- 3 The supply, in a case not falling within item 2,...
- A1 Restriction on item 3
 - 1 Meaning of “energy-saving materials”
 - 2 Meaning of “residential accommodation”
 - 3 Meaning of “use for a relevant charitable purpose”
 - 4 Meaning of “qualifying person”
 - 5 Meaning of “relevant housing association”

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...
- 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...

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- 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”
- 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”

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- 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

GROUP 14 — COURSE OF CATERING

- 1 Supplies in the course of catering of—

GROUP 15 — HOLIDAY ACCOMMODATION ETC

- 1 Any supply which, because it falls within paragraph (d), (e)...

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GROUP 16 — SHOWS AND CERTAIN OTHER ATTRACTIONS

- 1 Supplies of a right of admission to shows, theatres, circuses,...

SCHEDULE 8 — Zero-rating

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

Part II — THE GROUPS

GROUP 1— FOOD

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.

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- 4 Music (printed, duplicated or manuscript).
 - 5 Maps, charts and topographical plans.
 - 6 Covers, cases and other articles supplied with items 1 to...
 - 7 The publications listed in Items 1 to 3 when supplied...
- Notes

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

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- 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...
- 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:

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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...
 - 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

GROUP 18 — EUROPEAN RESEARCH INFRASTRUCTURE CONSORTIA

GROUP 19 - WOMEN'S SANITARY PRODUCTS

- 1 Item No.

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GROUP 20—PERSONAL PROTECTIVE EQUIPMENT (CORONAVIRUS)

1 Item No.

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 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.

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- 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...
 - 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.

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- 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...

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

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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
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

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- 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
- 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 issued before 1 January 2019

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...

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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)...

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 10B — VAT treatment of vouchers issued on or after 1 January 2019

Meaning of “voucher”

1 (1) In this Schedule “voucher” means an instrument (in physical...

Meaning of related expressions

2 (1) This paragraph gives the meaning of other expressions used...

VAT treatment of vouchers: general rule

3 (1) The issue, and any subsequent transfer, of a voucher...

Single purpose vouchers: special rules

4 (1) A voucher is a single purpose voucher if, at...

5 (1) This paragraph applies where a single purpose voucher is...

Multi-purpose vouchers: special rules

6 A voucher is a multi-purpose voucher if it is not...

7 (1) Any consideration for the issue or subsequent transfer of...

8 (1) Where a multi-purpose voucher is accepted as consideration for...

Intermediaries

9 (1) This paragraph applies where— (a) a voucher is issued...

10 Nothing in this Schedule affects the application of this Act...

Status: Point in time view as at 22/07/2020.

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Composite transactions

11 (1) This paragraph applies where, as part of a composite...

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...

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...

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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...

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...

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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...

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...

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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...

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...

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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)...

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...

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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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Changes to legislation:

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