



# Value Added Tax Act 1994

## CHAPTER 23

### VALUE ADDED TAX ACT 1994

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#### *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...
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- 7 Interpretation of paragraph 1(5)
- 8 Interpretation of paragraph 1(6): introductory
- 9 Interpretation of paragraph 1(6): meaning of “qualifying conversion”
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- 12 Interpretation of paragraph 1(6): meaning of “special residential conversion”
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- 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...

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*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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*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...



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*Notification of liability and registration*

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

*Request to be registered*

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

*Notification of matters affecting continuance of registration*

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

*Cancellation of registration*

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

*Conditions of cancellation*

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

*Power to vary specified sums by order*

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

*Supplementary*

9 Any notification required under this Schedule shall be made in...

10 For the purposes of this Schedule a supply of goods...

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

*Liability to be registered*

1 (1) A person who— (a) is not registered under this...

2 (1) Subject to sub-paragraph (2) below, a person who has...

*Notification of liability and registration*

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

*Entitlement to be registered etc*

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

*Notification of matters affecting continuance of registration*

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

*Cancellation of registration*

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

*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...

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*Power to vary specified sums by order*

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

*Supplementary*

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

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

*Liability to be registered*

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

*Notification of liability and registration*

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

*Notification of end of liability*

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

*Cancellation of registration*

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

*Exemption from registration*

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

*Supplementary*

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

SCHEDULE 3B — Electronic, telecommunication and broadcasting services: non-union scheme

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

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

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

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,...

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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 A supply of restaurant or catering services is to be...

*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...

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*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 United Kingdom and the Isle of Man*

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

SCHEDULE 4B — Call-off stock arrangements

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Removal of the goods not to be treated as a supply

Goods transferred to the customer within 12 months of arrival

Relevant event occurs within 12 months of arrival

Goods not transferred and no relevant event occurs within 12 months of arrival

Exception to paragraphs 4 and 5: goods returned to origin State

Meaning of “relevant event”

Record keeping by the supplier

Record keeping by the customer

SCHEDULE 5 — Services supplied where received

- 1 Transfers and assignments of copyright, patents, licences, trademarks and similar...  
2 Advertising services.

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- 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—...
  - 11A (1) Sub-paragraph (2) applies to goods that—
  - 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...

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## 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 FROM 1ST APRIL 2027**

- 1 Relevant supplies of services of installing energy-saving materials in residential...
- 2 Relevant supplies of energy-saving materials by a person who installs...
- 3 The supply, in a case not falling within item 2,...
- A1 ...
- 1 Meaning of “energy-saving materials”
- 2 Meaning of “residential accommodation”
- 3 Meaning of “use for a relevant charitable purpose”
- 4 ...
- 5 ...
- 6 Meaning of “relevant supplies”

#### **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 , so far as not falling within Group 23...
- 8B Supplies , so far as not falling within Group 23...
- 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”

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- 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”
- 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

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- 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)...

#### **GROUP 16 — SHOWS AND CERTAIN OTHER ATTRACTIONS**

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



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## 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.
  - 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

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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... designed or adapted...
  - 5 The transport of goods— (a) in the course of an...
  - 6 Any services provided for— (a) the handling of ships, aircraft...
  - 6ZA Any services provided in an airport that is not a...
  - 6ZB Any services provided in the United Kingdom for the handling...
  - 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 ....  
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 19 - WOMEN'S SANITARY PRODUCTS**

- 1 Item No.

#### **GROUP 20—PERSONAL PROTECTIVE EQUIPMENT (CORONAVIRUS)**

- 1 Item No.

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## **GROUP 21**

### **ONLINE MARKETPLACES (DEEMED SUPPLY)**

*Item No.*

- 1 A supply by a person established outside the United Kingdom...

## **GROUP 22**

### **FREE ZONES**

*Item No*

- 1 The supply by one free zone business (“A”) to another...

## **GROUP 23**

### **INSTALLATION OF ENERGY-SAVING MATERIALS IN ENGLAND AND WALES AND SCOTLAND FROM 1 APRIL 2022 TO 31 MARCH 2027 , AND IN NORTHERN IRELAND FROM 1ST MAY 2023 TO 31ST MARCH 2027**

*Item No*

- 1 Relevant supplies of services of installing energy-saving materials in residential...
- 2 Relevant supplies of energy-saving materials by a person who installs...
  - 1 For the purposes of this Group “ energy saving materials...
  - 2 (1) For the purposes of this Group “ residential accommodation...
  - 3 For the purposes of this Group “ relevant supplies ”...

#### **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:

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

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- 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...

#### **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...

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## **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 9ZA — VAT on acquisitions in Northern Ireland from member States PART 1 — CHARGE TO VAT FOR ACQUISITIONS IN NORTHERN IRELAND FROM MEMBER STATES**

#### *Charge to VAT*

- 1 (1) VAT is charged, in accordance with this Schedule, on...

#### *Scope of NI acquisition VAT*

- 2 (1) NI acquisition VAT is charged on any acquisition from...

#### *Meaning of acquisition of goods from a member State*

- 3 (1) References in this Act to the acquisition of goods...

#### *Time of acquisition*

- 4 (1) For the purposes of this Act, the normal rule...

#### *Place of acquisition*

- 5 (1) For the purposes of this Act, the normal rule...

#### *Acquisitions from persons belonging in member States*

- 6 (1) Sub-paragraph (2) applies where— (a) a person (“the original...

#### *Identification of persons for the purposes of VAT in Northern Ireland*

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

### **PART 2 — VALUATION OF ACQUISITIONS**

#### *Valuation of acquisitions from member States*

- 8 (1) For the purposes of this Act the value of...



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*Transactions below market value*

- 9 (1) Where, in the case of the acquisition of any...

*Value where goods subject to excise duty etc*

- 10 (1) This paragraph applies, in such cases as the Commissioners...

*Transfer or disposal for no consideration*

- 11 (1) Where goods are acquired from a member State in...

*Foreign currency transactions*

- 12 (1) Subject to the following provisions of this paragraph, where—...

*Meaning of “relevant transaction” and “relevant time”*

- 13 In this Part of this Schedule— “ relevant transaction ”,...

PART 3 — PAYMENT OF NI ACQUISITION VAT BY TAXABLE PERSONS

*Input tax and output tax*

- 14 (1) NI acquisition VAT is input tax in relation to...

*Payment of NI acquisition VAT*

- 15 (1) A taxable person must account for and pay NI...

PART 4 — RELIEFS ETC

*Reduced rate*

- 16 (1) NI acquisition VAT is charged at the rate of...

*Zero-rating and exempt acquisitions*

- 17 (1) Section 30(3) (zero-rating) applies to an acquisition of goods...

*Refunds and reliefs*

- 18 (1) Sections 33 to 33C, 33E and 34 apply to...

*Refund of NI acquisition VAT to persons constructing certain buildings*

- 18A (1) Where— (a) a person carries out works to which...

*Refunds in relation to new means of transport supplied to member States*

- 19 (1) Where a person who is not a taxable person...

PART 5 — APPLICATION OF ACT TO ACQUISITIONS IN PARTICULAR CASES

*Crown application*

- 20 Subsections (3) and (4) of section 41 (application to the...

*Groups of companies*

- 21 (1) Section 43 (groups of companies) applies to an acquisition...

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### *Partnerships*

- 22 (1) Subsection (1) of section 45 (partnerships) applies to persons...

### *Unincorporated bodies, personal representative etc*

- 23 (1) In section 46 (business carried on in divisions or...

### *Agents*

- 24 (1) Where goods are acquired from a member State by...

### *VAT representatives*

- 25 Subsection (1)(a) of section 48 (VAT representatives and security) applies...

### *Margin schemes*

- 26 Section 50A(5) (margin schemes) has effect as if after “supply,”...  
PART 6 — ADMINISTRATION, COLLECTION AND ENFORCEMENT

### *Breaches of regulatory provisions*

- 27 (1) Section 69(1) (breaches of regulatory provisions) applies to a...

### *Offences*

- 28 (1) Any reference in section 72(1) or (8) (offences)—

### *Failure to make returns*

- 29 (1) Subsection (3) of section 73 (failure to make returns...

### *Interest on VAT*

- 30 Paragraph (c) of Section 74(1) applies to a person who...

### *Assessment in cases of acquisitions of certain goods by non-taxable persons*

- 31 (1) Where a person who has, at a time when...

### *Assessment of amounts due*

- 32 Section 77 (time limits and supplementary assessments) has effect as...

### *Credit for, or repayment of, overstated or overpaid VAT*

- 33 In section 80 (credit for, or repayment of, overstated or...  
PART 7 — APPEALS AND SUPPLEMENTARY PROVISION

### *Appeals*

- 34 (1) The following matters are to be treated as if...

### *Supplies spanning change of rate etc*

- 35 (1) This paragraph applies where there is a change in...

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*Failure of resolution under Provisional Collection of Taxes Act 1968*

- 36 (1) Where— (a) by virtue of a resolution having effect...

*Refund of VAT to Government of Northern Ireland*

- 37 (1) Section 99 (refund of VAT to Government of Northern...  
PART 8 — REGISTRATION IN RESPECT OF ACQUISITIONS FROM MEMBER  
STATES

*Liability to be registered*

- 38 (1) A person who— (a) is not registered under this...  
39 (1) A person who has become liable to be registered...

*Notification of liability and registration*

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

*Entitlement to be registered etc*

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

*Notification of matters affecting continuance of registration*

- 42 (1) Any person registered under this Part of this Schedule...

*Cancellation of registration*

- 43 (1) Where a person registered under this Part of this...

*Exemption from registration*

- 44 (1) Where a person who makes or intends to make...

*Power to vary specified sums by regulations*

- 45 The Treasury may by regulations substitute for any of the...

*Notifications*

- 46 Any notification required under this Part of this Schedule must...

*Meaning of relevant acquisition*

- 47 For the purposes of this Part of this Schedule “...  
PART 9 — REGISTRATION IN RESPECT OF DISTANCE SALES FROM THE EU TO  
NORTHERN IRELAND

*Liability to be registered*

- 48 (1) A person who— (a) is not registered under this...  
49 (1) A person who has become liable to be registered...

*Notification of liability and registration*

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

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*Request to be registered*

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

*Notification of matters affecting continuance of registration*

- 52 (1) Any person registered under this Part of this Schedule...

*Cancellation of registration*

- 53 (1) Where a person registered under this Part of this...

*Power to vary specified sums by regulations*

- 54 The Treasury may by regulations substitute for any of the...

*Notifications*

- 55 Any notification required under this Part of this Schedule must...

*Meaning of relevant supply*

- 56 For the purposes of this Part of this Schedule “...  
PART 10 — CALL-OFF STOCK ARRANGEMENTS

*Where this Part of this Schedule applies*

- 57 (1) This Part of this Schedule applies where—

*Removal of the goods not to be treated as a supply*

- 58 The removal of the goods from the origin territory is...

*Goods transferred to the customer within 12 months of arrival*

- 59 (1) The rules in sub-paragraph (2) apply if—

*Relevant event occurs within 12 months of arrival*

- 60 (1) The rules in sub-paragraph (2) apply (subject to paragraph...

*Goods not transferred and no relevant event occurs within 12 months of arrival*

- 61 (1) The rules in sub-paragraph (2) apply (subject to paragraph...

*Exception to paragraphs 60 and 61: goods returned to origin territory*

- 62 The rules in paragraphs 60(2) and 61(2) do not apply...

*Meaning of “relevant event”*

- 63 (1) For the purposes of this Part of this Schedule...

*Record keeping by the supplier*

- 64 In a case where the origin territory is Northern Ireland,...

*Record keeping by the customer*

- 65 (1) In a case where the destination territory is Northern...

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## PART 11 — MODIFICATION OF OTHER SCHEDULES

*Registration in respect of taxable supplies: UK establishment (Schedule 1)*

66 (1) Paragraph 1 of Schedule 1 (registration in respect of...

*Registration in respect of taxable supplies: non-UK establishment (Schedule 1A)*

67 Paragraph 3 of Schedule 1A (registration in respect of taxable...

*Registration: disposals of assets where repayment is claimed (Schedule 3A)*

68 Paragraph 1 of Schedule 3A (registration in respect of disposals...

*Valuation of supplies: special cases (Schedule 6)*

69 (1) Paragraph 1A of Schedule 6 (valuation: special cases) has...

*Zero-rating (Schedule 8)*

70 Group 12 in Part 2 of Schedule 8 (zero-rating: drugs...

*Exempt supplies (Schedule 9)*

71 Group 14 in Part 2 of Schedule 9 (exemptions: supplies...

*Avoidance (Schedules 9A and 11A)*

72 (1) Paragraph 1(5) of Schedule 9A (anti-avoidance provisions: groups) has...

*Accounting for VAT and payment of VAT (Schedule 11)*

73 (1) Regulations under this paragraph may require the submission to...

*Administration, collection and enforcement (Schedule 11)*

74 (1) Paragraph 2 of Schedule 11 has effect as if—...

## PART 12 — MODIFICATION OF OTHER ACTS

*Diplomatic privileges etc*

75 (1) The following provisions apply to NI acquisition VAT as...

*Customs and Excise Duties (General Reliefs) Act 1979*

76 Section 13 of the Customs and Excise Duties (General Reliefs)...

*Vehicle Excise and Registration Act 1994*

77 Section 8 of the Vehicle Excise and Registration Act 1994...

*Finance Act 2008*

78 (1) Paragraph 11 of Schedule 36 to the Finance Act...

*Finance Act 2016*

79 Schedule 18 to the Finance Act 2016 (serial tax avoidance)...

*Status: Point in time view as at 01/05/2023.*

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*Finance (No. 2) Act 2017*

- 80 Schedule 17 to the Finance (No. 2) Act 2017 (disclosure...  
PART 13 — INTERPRETIVE PROVISIONS

*Taxation under the laws of member States etc*

- 81 (1) References in this Act, in relation to a member...

*Territories included in references to member States etc*

- 82 (1) The Commissioners may by regulations provide for the territory...

*Meaning of “new means of transport”*

- 83 (1) In this Act “means of transport” in the expression...

*VAT charged in a member State*

- 84 Where the context requires it, references in this Schedule to...

SCHEDULE 9ZB — Goods removed to or from Northern Ireland and supply rules  
PART 1 — IMPORTATIONS

*Importations*

- 1 (1) The importation of Union goods into the United Kingdom...

*Valuation of imports*

- 2 (1) For the purposes of this Act, the value of...  
PART 2 — MOVEMENTS BETWEEN NORTHERN IRELAND AND GREAT  
BRITAIN

*Movements between Northern Ireland and Great Britain*

- 3 (1) A supply of goods that involves the removal of...

*Liability for VAT on movements between Great Britain and Northern Ireland*

- 4 (1) This paragraph applies to a removal of goods from...

*Valuation of goods removed from Northern Ireland to Great Britain*

- 5 (1) This paragraph applies where goods are removed from Northern...

*Relief for qualifying Northern Ireland goods*

- 6 (1) No VAT is to be charged on the removal...

*Zero-rating of supplies made before declaration on removal*

- 7 Item 1 of Group 13 of Schedule 8 (zero-rating)—  
PART 3 — MODIFICATIONS IN RELATION TO EXPORTS

*Movements of goods by charities*

- 8 Subsection (5) of Section 30 (export by charities treated as...)

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*Goods exported from Northern Ireland*

9 Section 30(6) (zero-rating of exports by supplier) has effect as...

*Zero-rating regulations*

10 Subsection (8) of section 30 (power to zero-rate supplies where...

*Zero-rating of supply of exported goods let on hire*

11 Section 30(9) (zero-rating of supply of exported goods let on...

*Application of section 30(10)*

12 (1) Where a supply of goods has been zero-rated under...

*Relief from VAT on importation of goods*

13 (1) Section 37 (relief from VAT on importation of goods)...

*Schedule 8: modifications to Group 13 and 15*

14 (1) Item 3 of Group 13 of Schedule 8 (zero-rating)...

**PART 4 — WAREHOUSES**

*Modification of sections 18 and 18A*

15 (1) Section 18 (place and time of supply) has effect...

*Place and time of supply: Northern Ireland warehouses*

16 (1) A supply of goods, or an acquisition of goods...

*Northern Ireland fiscal warehouses*

17 (1) The Commissioners may, if it appears to them proper,...

*Conversion of relevant fiscal warehouses etc*

18 (1) Sub-paragraph (2) applies to any place in Northern Ireland...

*Northern Ireland fiscal warehouses: relief*

19 (1) Sub-paragraphs (5) and (6) apply where—

*Modification of section 18B*

20 Section 18B(5) (fiscally warehoused goods: relief) has effect as if...

*Northern Ireland warehouses and fiscal warehouses: services*

21 (1) Section 18C has effect as if any reference to—...

*Removal from warehousing: accountability*

22 (1) This paragraph applies to any supply to which paragraph...

*Deficiency in Northern Ireland fiscally warehoused goods*

23 (1) Section 18E applies— (a) to goods which have been...

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*Incorrect Northern Ireland fiscal warehousing certificates*

- 24 (1) Where— (a) a person who makes, or is to...

*Supplementary provision*

- 25 (1) In this Part of this Schedule— “ eligible goods...

*Modification of other provisions*

- 26 (1) Paragraph 3 of Schedule 6 (valuation: special cases) has...  
PART 5 — RULES RELATING TO PARTICULAR SUPPLIES

*Supplies of gas, electricity or heat*

- 27 (1) Paragraph 3(1) (zero-rating of supplies involving removal of goods...

*Time of supply involving both a supply and an acquisition*

- 28 (1) Where any supply of goods involves both—

*Distance selling between EU and Northern Ireland: place of supply*

- 29 (1) Goods whose place of supply is not determined under...

*Removal of business assets to be treated as a supply of goods*

- 30 (1) A person carrying on a business makes a supply...

*Application of section 43 (company groups) to goods in Northern Ireland*

- 31 Subsection (1)(a) of Section 43 (disregard of supplies between members...

*Partially exempt supplies*

- 31A (1) A removal of goods from Great Britain to Northern...

*Movement of own goods from Great Britain to Northern Ireland for non-business purposes*

- 31B (1) A removal of goods from Great Britain to Northern...  
PART 6 — NORTHERN IRELAND AND THE ISLE OF MAN

*Application of Part 2 of this Schedule*

- 32 (1) Paragraph 3(1) (zero-rating of supply of goods removed from...

*Modifications in relation to exports: goods removed to Isle of Man*

- 33 (1) Subsection (8) of section 30 (power to zero-rate supplies...

*Warehouses*

- 34 Part 4 (warehouses) has effect as if any reference to...

*Extent*

- 35 Nothing in this Part of this Schedule is to be...  
PART 7 — SUPPLIES FROM A MEMBER STATE TO GREAT BRITAIN VIA  
NORTHERN IRELAND: REGISTRATION



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36 (1) Part 3 of Schedule 9ZC (liability to be registered...

SCHEDULE 9ZC — Online sales by overseas persons and low value importations:  
modifications relating to the Northern Ireland Protocol

PART 1 — MODIFICATION OF THIS ACT

- 1 Except in relation to a removal to which paragraph 6(3A)...
  - 1A Section 5A has effect as if in subsection (1)(c)(ii) after...
  - 1B This Act has effect as if after section 5A there...
  - 2 Section 77F (exception from liability under section 5A) has effect...
  - 2A In Part 2 of Schedule 8 (zero-rating: the groups), Group...
  - 3 (1) In Schedule 11, paragraph 6 has effect subject to...
  - 3A Schedule 11 has effect as if after paragraph 6 there...
  - 3B (1) Sub-paragraph (2) applies (instead of section 6) to a...
  - 4 (1) Sub-paragraph (2) applies, instead of section 15(4) and (5)...
  - 4A (1) Sub-paragraph (2) applies, instead of paragraph 4(3), (3A)...
- PART 2 — MODIFICATION OF THE VALUE ADDED TAX (IMPORTED GOODS)  
RELIEF ORDER 1984
- 5 (1) In Schedule 2 to the Value Added Tax (Imported...  
PART 2A — MODIFICATION OF THE VALUE ADDED TAX REGULATIONS 1995
- 5A (1) In the Value Added Tax Regulations 1995 (S.I. 1995/2518),...  
PART 3 — REGISTRATION

*Liability to be registered*

- 6 (1) A person who is treated as having imported goods...
- 7 (1) A person who has become liable to be registered...

*Notification of liability and registration*

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

*Entitlement to be registered etc*

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

*Notification of matters affecting continuance of registration*

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

*Cancellation of registration*

- 11 (1) Where a person registered under this Schedule satisfies the...

*Notifications*

- 12 Any notification required under this Part of this Schedule must...

*Meaning of relevant supply*

- 13 For the purposes of this Part of this Schedule a...

*Modification of the Finance Act 2008*

- 14 Paragraph 1 of Schedule 41 to the Finance Act 2008...

SCHEDULE 9ZD — Distance selling of goods from Northern Ireland: special  
accounting scheme

*Status: Point in time view as at 01/05/2023.*

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## PART 1 — INTRODUCTION

### *Overview*

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

### *“Scheme supply”*

- 2 For the purposes of this Schedule, “ scheme supply ”...

## PART 2 — REGISTRATION

### *The register*

- 3 Persons registered under the OSS scheme are to be registered...

### *Persons who may be registered*

- 4 (1) A person (“P”) may register under the OSS scheme...

### *Becoming registered*

- 5 (1) The Commissioners must register a person (“P”) under the...

### *Date on which registration takes effect*

- 6 Where a person (“P”) is registered under this Schedule, P's...

### *Further provision about registration*

- 7 The Commissioners may, by means of a notice published by...

### *Notification of changes etc*

- 8 (1) A person (“P”) registered under the OSS scheme must...

### *Cancellation of registration*

- 9 The Commissioners must cancel the registration of a person (“P”)...

## PART 3 — LIABILITY, RETURNS, PAYMENT ETC

### *Liability to pay ... VAT to Commissioners*

- 10 (1) This paragraph applies where a person (“P”)—

### *OSS scheme returns*

- 11 (1) A person (“P”) who is or has been registered...

### *OSS scheme returns: further requirements*

- 12 (1) An OSS scheme return is to be made out...

### *Payment*

- 13 (1) A person who is required to submit an OSS...

### *Availability of records*

- 14 (1) A person (“P”) who is registered under the OSS...

*Status: Point in time view as at 01/05/2023.*

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*Amounts required to be paid to member States*

15 Section 44 of the Commissioners for Revenue and Customs Act...

*Persons registered under the OSS scheme who are also registered under this Act*

15A (1) A person (“ P ”) who—  
PART 4 — PERSONS REGISTERED UNDER NON-UK SPECIAL ACCOUNTING  
SCHEMES

*Meaning of “a non-UK scheme”*

16 (1) In this Schedule “ a non-UK scheme ” means...

*Exemption from requirement to register under this Act*

17 (1) A participant in a non-UK scheme is not required...

*De-registration*

18 (1) Sub-paragraph (2) applies where a person (“P”) who is...

*Scheme participants who are also registered under this Act*

19 (1) A person (“P”) who— (a) is a participant in...

*Value of supplies to connected persons*

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

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

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

*Availability of records*

21A (1) A person (“P”) who is a participant in a...  
PART 5 — COLLECTION OF NON-UK VAT

*Assessments: general modifications of section 73*

22 (1) For the purposes of this Schedule, section 73 (failure...

*Assessments in connection with increase in consideration: modifications*

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

*Assessments: consequential modifications*

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

*Deemed amendments of relevant non-UK returns*

25 (1) Where a person who has made an OSS scheme...

*Interest on VAT: “reckonable date”*

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

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*Default surcharge: notice of special surcharge period*

27 (1) A person who is required to make an OSS...

*Further default after service of notice*

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

*Default surcharge: exceptions for reasonable excuse etc*

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

*Interest in certain cases of official error*

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

*Overpayments*

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

*Overpayments: supplementary*

32 (1) In section 80 (credit for, or repayment of, overstated...

*Increase or decrease in consideration for a supply :  
cases outside Article 61 of the Implementing Regulation*

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

*Bad debts*

34 Where a participant in a non-UK scheme—

*Penalties for errors: disclosure*

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

*Set-offs*

36 Where a participant in a non-UK scheme is liable to...

PART 6 — APPEALS

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

PART 7 — INTERPRETATION

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

SCHEDULE 9ZE — Distance selling of goods imported to Northern Ireland: special  
accounting scheme

PART 1 — INTRODUCTION

*Overview*

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

*Qualifying supplies of goods*

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

PART 2 — REGISTRATION

*Status: Point in time view as at 01/05/2023.*

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*The register*

3 Persons registered under the IOSS scheme are to be registered...

*Persons who may be registered*

4 A person (“P”) may register under the IOSS scheme if—...

*Becoming registered*

5 (1) The Commissioners must register a person (“P”) under the...

*Date on which registration takes effect*

6 Where a person (“P”) is registered under this Schedule, P’s...

*Further provision about registration*

7 (1) Where the Commissioners register a person under the IOSS...

*Notification of changes etc*

8 A notification under Article 57h of the Implementing Regulation (notification...

*Cancellation of registration*

9 The Commissioners must cancel the registration of a person (“P”)...  
PART 3 — LIABILITY, RETURNS, PAYMENT ETC

*Liability to pay VAT to Commissioners*

10 (1) This paragraph applies where a person (“P”)—

*IOSS scheme returns*

11 (1) A person (“P”) who is, or has been, registered...

*IOSS scheme returns: further requirements*

12 (1) An IOSS scheme return is to be made out...

*Payment*

13 (1) A person who is required to submit an IOSS...

*Availability of records : persons registered under the IOSS scheme*

14 (1) A person (“P”) who is registered under the IOSS...

*Amounts required to be paid to member States*

15 Section 44 of the Commissioners for Revenue and Customs Act...  
PART 4 — COLLECTION ETC OF UK VAT

*Assessments: general modifications of section 73*

16 (1) For the purposes of this Schedule, section 73 (failure...

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*Assessments in connection with increase in consideration: modifications*

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

*Assessments: consequential modifications*

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

*Deemed amendments of relevant special scheme returns*

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

*Interest on VAT: “reckonable date”*

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

*Default surcharge: notice of special surcharge period*

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

*Further default after service of notice*

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

*Default surcharge: exceptions for reasonable excuse etc*

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

*Interest in certain cases of official error*

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

*Overpayments*

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

*Overpayments: supplementary*

- 26 (1) In section 80 (credit for, or repayment of, overstated...

*Increase or decrease in consideration for a supply*

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

*Bad debts*

- 28 Where a participant in a special scheme—

*Penalties for errors: disclosure*

- 29 Where a person corrects a special scheme return in a...

*Set-offs*

- 30 Where a participant in a special scheme is liable to...

*Availability of records: participants in a special scheme (other than the IOSS scheme)*

- 30A (1) A person (“P”) who is a participant in a...

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## PART 5 — IOSS REPRESENTATIVES

### *Eligibility and representation*

31 (1) A person may register as an IOSS representative for...

### *Register*

32 (1) Before a person (“R”) can be registered as an...

### *Duties and obligations*

33 Where a person registered under the IOSS scheme (“P”) is...

## PART 6 — SUPPLEMENTARY PROVISION

### *Registration under this Act*

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

### *De-registration*

35 Where a person (“P”) who is registered under Schedule 1...

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

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

### *No VAT chargeable on supplies by special scheme participants not registered for VAT*

36A Where a person (“P”)— (a) has a business establishment, or...

### *No import VAT chargeable on qualifying supplies of goods*

37 (1) No charge to VAT occurs on the importation of...

### *Time and place of supply of goods*

38 (1) Sub-paragraphs (3) and (4) apply (instead of sections 6...

### *Place of supply of goods: supplies facilitated by online marketplaces*

39 (1) Sub-paragraph (2) applies (instead of section 6) to a...

### *VAT representatives*

40 Section 48(1ZA) (VAT representatives) does not permit the Commissioners to...

### *Refund of UK VAT*

41 (1) Part 21 of the Value Added Tax Regulations 1995...

## PART 7 — APPEALS

### *Appeals*

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

## PART 8 — INTERPRETATION

*Status: Point in time view as at 01/05/2023.*

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### *Interpretation*

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

#### SCHEDULE 9ZF — Modifications etc in connection with Schedules 9ZD and 9ZE

##### PART 1 — MODIFICATIONS OF THIS ACT

- 1 This Act has effect subject to the following modifications.
- 1A Section 3 (taxable persons and registration) has effect as if,...
- 2 In section 4 (scope of VAT on taxable supplies), after...
- 3 (1) Section 76 (assessment of amounts due by way of...
- 4 This Act has effect as if after section 76 there...
- 5 (1) Section 80 (credit for, or repayment of, overstated or...
- 6 Section 84 (further provision about appeals) has effect as if...
- 7 Schedule 1 (registration in respect of taxable supplies: UK establishment)...
- 8 Schedule 1A (registration in respect of taxable supplies: non-UK establishment)...
- 8A Schedule 11 (administration, collection and enforcement) has effect as if...

##### PART 2 — MODIFICATIONS ETC OF OTHER ACTS

#### *Finance Act 2007*

9 In Schedule 24 to FA 2007, paragraph 1 (error in...

#### *Finance Act 2009*

- 10 FA 2009 has effect subject to the following modifications.
- 11 Section 101 (late payment interest on sums due to HMRC)...
- 12 Section 108 (suspension of penalties during currency of agreement for...

#### *Taxation (Cross-border Trade) Act 2018*

13 (1) Section 54 of the Taxation (Cross-border Trade) Act 2018...

##### PART 3 — MODIFICATIONS OF SECONDARY LEGISLATION

#### *Value Added Tax Regulations 1995*

- 14 The Value Added Tax Regulations 1995 (S.I. 1995/2518) have effect...
- 15 In Part 5A (reimbursement arrangements), regulation 43A (interpretation of Part...
- 16 (1) Part 19 (bad debt relief (the new scheme)) has...
- 17 (1) Part 20A of those Regulations (Repayments to EU traders...
- 18 The Regulations have effect as if after regulation 213 there...

#### 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...



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### *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
- 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

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- 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...

*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...

*Status: Point in time view as at 01/05/2023.*

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*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...

*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...

*Status: Point in time view as at 01/05/2023.*

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*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 may take samples from goods that...

*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...

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### *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...

#### *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

*Status: Point in time view as at 01/05/2023.*

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### *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...

### *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...

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*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...

*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

*Status: Point in time view as at 01/05/2023.*

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*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...

*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



*Status:* Point in time view as at 01/05/2023.

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*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:**

Point in time view as at 01/05/2023.

**Changes to legislation:**

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