

Status: Point in time view as at 22/07/2013.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Supplementary. (See end of Document for details)

SCHEDULES

SCHEDULE 3

REGISTRATION IN RESPECT OF ACQUISITIONS FROM OTHER MEMBER STATES

Supplementary

- 10 Any notification required under this Schedule shall be made in such form [^{F1}and manner] and shall contain such particulars [^{F2}as may be specified in regulations or by the Commissioners in accordance with regulations.]

Textual Amendments

- F1** Words in [Sch. 3 para. 10](#) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 29 para. 10\(a\)](#)
F2 Words in [Sch. 3 para. 10](#) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 29 para. 10\(b\)](#)

- 11 For the purposes of this Schedule an acquisition of goods from another member State is a relevant acquisition where—
- (a) it is a taxable acquisition of goods other than goods which are subject to a duty of excise or consist in a new means of transport;
 - (b) it is an acquisition otherwise than in pursuance of a taxable supply and is treated, for the purposes of this Act, as taking place in the United Kingdom; and
 - (c) the event which, in relation to that acquisition, is the first relevant event for the purposes of taxing that acquisition occurs on or after 1st January 1993.

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