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*Status: Point in time view as at 22/07/2013.*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, Paragraph 6. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 3

#### REGISTRATION IN RESPECT OF ACQUISITIONS FROM OTHER MEMBER STATES

##### *Cancellation of registration*

- 6 (1) Subject to paragraph 7 below, where a person registered under this Schedule satisfies the Commissioners that he is not liable to be so registered, they shall, if he so requests, cancel his registration with effect from the day on which the request is made or from such later date as may be agreed between them and him.
- (2) Subject to paragraph 7 below, where the Commissioners are satisfied that a person registered under this Schedule has ceased since his registration to be registrable under this Schedule, they may cancel his registration with effect from the day on which he so ceased or from such later date as may be agreed between them and him.
- (3) Where the Commissioners are satisfied that, on the day on which a person was registered under this Schedule, he—
- (a) was not registrable under this Schedule; and
  - (b) in the case of a person registered under paragraph 4(2) above, did not have the intention by reference to which he was registered,
- they may cancel his registration with effect from that day.
- (4) Subject to paragraph 7 below, where the Commissioners are satisfied that a person who has been registered under paragraph 4(2) above and is not for the time being liable to be registered under this Schedule—
- (a) has not begun, by the date specified in his request to be registered, to make relevant acquisitions; or
  - (b) has contravened any condition of his registration,
- they may cancel his registration with effect from the date so specified or, as the case may be, the date of the contravention or from such later date as may be agreed between them and him.
- (5) For the purposes of this paragraph a person is registrable under this Schedule at any time when he is liable to be registered under this Schedule or is a person who makes relevant acquisitions.

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