

*Status: Point in time view as at 22/07/2013.*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: Notification of liability and registration. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 3A U.K.]

#### REGISTRATION IN RESPECT OF DISPOSALS OF ASSETS FOR WHICH A VAT REPAYMENT IS CLAIMED

##### Textual Amendments

- F1** Sch. 3A paras. 1-9 inserted (28.7.2000 with effect as mentioned in [s. 136\(10\)](#) of the amending Act) by [2000 c. 17, s. 136\(8\)](#), [Sch. 36](#)

##### *Notification of liability and registration*

- 3 (1) A person who becomes liable to be registered by virtue of paragraph 1(1)(a) above shall notify the Commissioners of the liability before the end of the period of 30 days beginning with the day on which the liability arises.
- (2) The Commissioners shall register any such person (whether or not he so notifies them) with effect from the beginning of the day on which the liability arises.
- 4 (1) A person who becomes liable to be registered by virtue of paragraph 1(1)(b) above shall notify the Commissioners of the liability before the end of the period by reference to which the liability arises.
- (2) The Commissioners shall register any such person (whether or not he so notifies them) with effect from the beginning of the period by reference to which the liability arises.]

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