

Status: Point in time view as at 31/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 15. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 3B

SUPPLY OF ELECTRONIC SERVICES IN MEMBER STATES: SPECIAL ACCOUNTING SCHEME

Textual Amendments

- F1** Sch. 3B inserted (with effect in accordance with s. 23(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 2 para. 4](#)

PART 2

OBLIGATIONS FOLLOWING REGISTRATION, ETC

Commissioners' power to request production of records

- 15 (1) The Commissioners may request a person to make available to them electronically records of the transactions entered into by him for the purposes of, or in connection with, qualifying supplies to which this paragraph applies.
- (2) This paragraph applies to qualifying supplies which—
- (a) are treated as made in the United Kingdom, and
 - (b) are made by the person while he is identified under any provision of the law of another member State which implements Article 26c.]

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