

Status: Point in time view as at 01/04/2006.

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

SCHEDULES

[^{F1}SCHEDULE 3B U.K.]

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 4 U.K.

APPLICATION OF PROVISIONS RELATING TO VAT

De-registration

- 18 Where a person who is registered under Schedule 1 satisfies the Commissioners that he intends to apply for—
- (a) registration under this Schedule, or
 - (b) identification under any provision of the law of another member State which implements Article 26c,
- they may, if he so requests, cancel his registration under Schedule 1 with effect from the day on which the request is made or from such later date as may be agreed between him and the Commissioners.]

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