

Status: Point in time view as at 17/07/2014.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 38. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 3BA

ELECTRONIC, TELECOMMUNICATION AND BROADCASTING SERVICES: UNION SCHEME

Textual Amendments

- F1** Sch. 3BA inserted (with effect in accordance with Sch. 22 paras. 23, 24 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 22 para. 1](#)

PART 6

INTERPRETATION OF SCHEDULE

- 38 (1) In this Schedule—
- “administering member State”, in relation to a non-UK special scheme, has the meaning given by paragraph 14(2);
 - “the Implementing Regulation” means Council Implementing Regulation (EU) No 282/2011;
 - “non-UK return” means a return required to be made, for a tax period, under a non-UK special scheme;
 - “non-UK special scheme” has the meaning given by paragraph 14(1);
 - “participant”, in relation to a non-UK special scheme, means a person who is identified under that scheme;
 - “qualifying supply of scheme services” has the meaning given by paragraph 4(2);
 - “relevant non-UK return” has the meaning given by paragraph 20(3);
 - “reporting period” is to be read in accordance with paragraph 9(2);
 - “scheme services” has the meaning given by paragraph 2;
 - “tax period” means a period for which a person is required to make a return under a non-UK special scheme;
 - “UKVAT” means VAT in respect of supplies of scheme services treated as made in the United Kingdom;
 - “Union scheme” has the meaning given by paragraph 3;
 - “Union scheme return” has the meaning given by paragraph 9(1).
- (2) In relation to a non-UK special scheme (or a non-UK return), references in this Schedule to “the tax authorities” are to the tax authorities for the member State under whose law the non-UK special scheme is established.
- (3) References in this Schedule to a supply of scheme services being “treated as made” in the United Kingdom are to its being treated as made in the United Kingdom by paragraph 15 of Schedule 4A.]

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