



Value Added Tax Act 1994

1994 CHAPTER 23

PART I

THE CHARGE TO TAX

Imposition and rate of VAT

1 Value added tax.

- (1) Value added tax shall be charged, in accordance with the provisions of this Act—
 - (a) on the supply of goods or services in the United Kingdom (including anything treated as such a supply),
 - (b) on the acquisition in the United Kingdom from other member States of any goods, and
 - (c) on the importation of goods from places outside the member States,and references in this Act to VAT are references to value added tax.
- (2) VAT on any supply of goods or services is a liability of the person making the supply and (subject to provisions about accounting and payment) becomes due at the time of supply.
- (3) VAT on any acquisition of goods from another member State is a liability of the person who acquires the goods and (subject to provisions about accounting and payment) becomes due at the time of acquisition.
- (4) VAT on the importation of goods from places outside the member States shall be charged and payable as if it were a duty of customs.

Status:

Point in time view as at 05/04/1998. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 1.