



Value Added Tax Act 1994

1994 CHAPTER 23

PART II

RELIEFS, EXEMPTIONS AND REPAYMENTS

Imports, overseas businesses etc

[^{F1}39 Repayment of VAT to those in business overseas.

[^{F1}(1) The Commissioners may, by means of a scheme embodied in regulations, provide for the repayment, to persons carrying on business wholly outside the United Kingdom, of VAT which would be input tax of theirs if they were taxable persons in the United Kingdom.

(2) The scheme may make different provision in relation to persons carrying on business in different places.]

(3) Repayment shall be made in such cases [^{F2}and to such extent] only, and subject to such conditions, as the scheme may prescribe (being conditions specified in the regulations or imposed by the Commissioners either generally or in particular cases); and the scheme may provide—

[^{F3}(za) for claims to be made in such form and manner as may be specified in the scheme or by the Commissioners in accordance with the scheme;]

(a) for claims and repayments to be made only through agents in the United Kingdom;

(b) either generally or for specified purposes—

(i) for the agents to be treated under this Act as if they were taxable persons; and

(ii) for treating claims as if they were returns under this Act [^{F4}in respect of such period as may be prescribed] and repayments as if they were repayments of input tax, ^{F5}...

[^{F6}(ba) for and in connection with the payment of interest to or by the Commissioners (including in relation to the repayment of interest wrongly paid), and]

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 39. (See end of Document for details)

- [^{F7}(c) for generally regulating—
- (i) the time by which claims must be made, and
 - (ii) the methods by which the amount of any repayment is to be determined and the repayment is to be made.]]

Textual Amendments

- F1** S. 39(1)(2) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 41](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495, regs. 1\(2\), 21](#)), [S.I. 2020/1545, Pt. 4](#) and [2020 c. 26, Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(b\)](#) (with [reg. 7](#))
- F2** Words in s. 39(3) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\), s. 77\(2\)\(a\)](#)
- F3** S. 39(3)(za) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 29 para. 5\(2\)](#)
- F4** Words in s. 39(3)(b)(ii) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\), s. 77\(2\)\(b\)](#)
- F5** Word in s. 39(3)(b)(ii) omitted (21.7.2009) by virtue of [Finance Act 2009 \(c. 10\), s. 77\(2\)\(b\)](#)
- F6** S. 39(3)(ba) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\), s. 77\(2\)\(c\)](#)
- F7** S. 39(3)(c) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 29 para. 5\(3\)](#)

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There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 39.