



Finance Act 1997

1997 CHAPTER 16

PART III **U.K.**

VALUE ADDED TAX

Incidental and supplemental provisions etc.

42 Services subject to the reverse charge. **U.K.**

In section 8 of the Value Added Tax Act 1994 (reverse charge on supplies falling within Schedule 5), after subsection (6) there shall be inserted the following subsections—

“(7) The power of the Treasury by order to add to or vary Schedule 5 shall include power to make such incidental, supplemental, consequential and transitional provision in connection with any addition to or variation of that Schedule as they think fit.

(8) Without prejudice to the generality of subsection (7) above, the provision that may be made under that subsection includes—

- (a) provision making such modifications of section 43(2A) to (2E) as the Treasury may think fit in connection with any addition to or variation of that Schedule; and
- (b) provision modifying the effect of any regulations under subsection (4) above in relation to any services added to the Schedule.”

43 Payments on account: appeals. **U.K.**

In section 28 of the Value Added Tax Act 1994 (payments on account), after subsection (2) there shall be inserted the following subsection—

“(2AA) An order under this section may provide for the matters with respect to which an appeal under section 83 lies to a tribunal to include such decisions of the Commissioners under that or any other order under this section as may be specified in the order.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading:
Incidental and supplemental provisions etc..