

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 35. (See end of Document for details)

SCHEDULES

SCHEDULE 8

VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

PART 1

AMENDMENTS OF VALUE ADDED TAX ACT 1994

Amendment of the Value Added Tax Act 1994

- 35 (1) Section 33E (power to extend refunds of VAT to other persons) is amended as follows.
- (2) In subsection (1)—
- (a) for paragraph (a) (together with the “and” at the end of the paragraph) substitute—
- “(a) VAT is chargeable on the supply of goods or services to, or on the importation of goods by, a specified person, and”, and
- (b) in paragraph (b), omit “, acquisition”.
- (3) In subsection (4), omit “, acquisition”.
- (4) In subsection (5)—
- (a) in paragraph (a), omit “acquisition or”, and
- (b) in paragraph (b), omit “acquisition or”.
- (5) In subsection (6), omit “or acquired” in both places.
- (6) In subsection (7), omit “or acquisition”.

Commencement Information

II Sch. 8 para. 35 in force at 31.12.2020 by [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

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