STATUTORY INSTRUMENTS

1992 No. 3129

The Value Added Tax (Special Provisions) Order 1992

Self-supply

7.—(1) Where a person in the course or furtherance of any business carried on by him produces printed matter and the printed matter—

(a) is not supplied to another person or incorporated in other goods produced in the course or furtherance of that business; but

(b) is used by him for the purpose of a business carried on by him;

then, subject to paragraph (2) below, the printed matter shall be treated for the purposes of the Act as both supplied to him for the purpose of that business and supplied by him in the course or furtherance of that business.

(2) Paragraph (1) of this article does not apply if—

(a) the person is a fully taxable person;

(b) the value of the supplies falling to be treated as made by and to that person would not, if those were the only supplies made or to be made by that person, make him liable to be registered for value added tax pursuant to the provisions of Schedule 1 to the Act; or

(c) the Commissioners, being satisfied that the tax (if any) which would be attributable to the supplies after allowing for any credit under sections 14 and 15 of the Act would be negligible, have given, and have not withdrawn, a direction that the paragraph is not to apply.

(3) For the purposes of sub-paragraph (2)(a) above, a person is a fully taxable person if the only input tax of his to which he is not entitled to credit at the end of any prescribed accounting period or longer period is input tax which is excluded from any credit under section 14 of the Act by virtue of any Order made under sub-section (10) of that section.

(4) The preceding provisions of this article shall apply in relation to any bodies corporate which are treated for the purposes of section 29 of the Act as members of a group as if those bodies were one person, but any printed matter which would fall to be treated as supplied to and by that person shall be treated as supplied to and by the representative member.