
STATUTORY INSTRUMENTS

2012 No. 735

The Finance Act 2010, Schedule 6, Part 1 (Further Consequential and Incidental Provision etc) Order 2012

Citation, commencement and effect

2.—(1) Article 5 has effect in relation to—

- (a) a supply of goods or services (including anything treated as such a supply) made on or after 1st April 2012,
- (b) an acquisition of goods from another member State on or after 1st April 2012, and
- (c) an importation of goods from a place outside the member States on or after 1st April 2012.

(2) In paragraph (1)—

“acquisition of goods from another member State” shall be construed in accordance with section 11 of VATA 1994⁽¹⁾;

“another member State” has the meaning given by section 96(1) of VATA 1994⁽²⁾;

“importation of goods from a place outside the member States” shall be construed in accordance with section 15 of VATA 1994;

“supply” shall be construed in accordance with section 5 of VATA 1994.

⁽¹⁾ 1994 c. 23. Section 69(1) of the Finance Act 2010 (c. 13) provides that “VATA 1994” means the Value Added Tax Act 1994.

⁽²⁾ There are amendments to section 96(1) not relevant to this Order.