



Value Added Tax Act 1994

CHAPTER 23

VALUE ADDED TAX ACT 1994

PART I

THE CHARGE TO TAX

Imposition and rate of VAT

- 1 Value added tax.
- 2 Rate of VAT.
- 3 Taxable persons and registration.

Supply of goods or services in the United Kingdom

- 4 Scope of VAT on taxable supplies.
- 5 Meaning of supply: alteration by Treasury order.
- 6 Time of supply.
- 7 Place of supply.
- 8 Reverse charge on supplies received from abroad.
- 9 Place where supplier or recipient of services belongs.

Acquisition of goods from member States

- 10 Scope of VAT on acquisitions from member States.
- 11 Meaning of acquisition of goods from another member State.
- 12 Time of acquisition.
- 13 Place of acquisition.
- 14 Acquisitions from persons belonging in other member States.

Importation of goods from outside the member States

- 15 General provisions relating to imported goods.

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- 16 Application of customs enactments.
- 17 Free zone regulations.

Goods subject to a warehousing regime

- 18 Place and time of acquisition or supply.
- 18A Fiscal warehousing.
- 18B Fiscally warehoused goods: relief.
- 18C Warehouses and fiscal warehouses: services.
- 18D Removal from warehousing: accountability.
- 18E Deficiency in fiscally warehoused goods.
- 18F Sections 18A to 18E: supplementary.

Determination of value

- 19 Value of supply of goods or services.
- 20 Valuation of acquisitions from other member States.
- 21 Value of imported goods.
- 22 Value of certain goods.
- 23 Gaming machines.

Payment of VAT by taxable persons

- 24 Input tax and output tax.
- 25 Payment by reference to accounting periods and credit for input tax against output tax.
- 26 Input tax allowable under section 25.
- 26A Disallowance of input tax where consideration not paid
- 26B Flat-rate scheme
- 27 Goods imported for private purposes.
- 28 Payments on account of VAT.
- 29 Invoices provided by recipients of goods or services.

PART II

RELIEFS, EXEMPTIONS AND REPAYMENTS

Reliefs etc. generally available

- 29A Reduced rate
- 30 Zero-rating.
- 31 Exempt supplies and acquisitions.
- 32 Relief on supply of certain second-hand goods.
- 33 Refunds of VAT in certain cases.
- 33A Refunds of VAT to museums and galleries
- 34 Capital goods.
- 35 Refund of VAT to persons constructing certain buildings.
- 36 Bad debts.

Acquisitions

- 36A Relief from VAT on acquisition if importation would attract relief

Imports, overseas businesses etc

- 37 Relief from VAT on importation of goods.
- 38 Importation of goods by taxable persons.

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- 39 Repayment of VAT to those in business overseas.
- 40 Refunds in relation to new means of transport supplied to other member States.

PART III

APPLICATION OF ACT IN PARTICULAR CASES

- 41 Application to the Crown.
- 42 Local authorities.
- 43 Groups of companies.
- 43A Groups: eligibility.
- 43B Groups: applications.
- 43C Groups: termination of membership.
- 44 Supplies to groups.
- 45 Partnerships.
- 46 Business carried on in divisions or by unincorporated bodies, personal representatives etc.
- 47 Agents etc.
- 48 VAT representatives.
- 49 Transfers of going concerns.
- 50 Terminal markets.
- 50A Margin schemes.
- 51 Buildings and land.
- 51A Co-owners etc. of buildings and land.
- 52 Trading stamp schemes.
- 53 Tour operators.
- 54 Farmers etc.
- 55 Customers to account for tax on supplies of gold etc.
- 56 Fuel for private use.
- 57 Determination of consideration for fuel supplied for private use.

PART IV

ADMINISTRATION, COLLECTION AND ENFORCEMENT

General administrative provisions

- 58 General provisions relating to the administration and collection of VAT.

Default surcharges and other penalties and criminal offences

- 59 The default surcharge.
- 59A Default surcharge: payments on account.
- 59B Relationship between sections 59 and 59A.
- 60 VAT evasion: conduct involving dishonesty.
- 61 VAT evasion: liability of directors etc.
- 62 Incorrect certificates as to zero-rating etc.
- 63 Penalty for misdeclaration or neglect resulting in VAT loss for one accounting period equalling or exceeding certain amounts.
- 64 Repeated misdeclarations.
- 65 Inaccuracies in EC sales statements.
- 66 Failure to submit EC sales statement.
- 67 Failure to notify and unauthorised issue of invoices.
- 68 Breaches of walking possession agreements.
- 69 Breaches of regulatory provisions.

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- 69A Breach of record-keeping requirements etc. in relation to transactions in gold.
- 70 Mitigation of penalties under sections 60, 63, 64 and 67.
- 71 Construction of sections 59 to 70.
- 72 Offences.

Assessments of VAT and other payments due

- 73 Failure to make returns etc.
- 74 Interest on VAT recovered or recoverable by assessment.
- 75 Assessments in cases of acquisitions of certain goods by non-taxable persons.
- 76 Assessment of amounts due by way of penalty, interest or surcharge.
- 77 Assessments: time limits and supplementary assessments.

Interest, repayment supplements etc. payable by Commissioners

- 78 Interest in certain cases of official error.
- 78A Assessment for interest overpayments.
- 79 Repayment supplement in respect of certain delayed payments or refunds.
- 80 Recovery of overpaid VAT.
- 80A Arrangements for reimbursing customers.
- 80B Assessments of amounts due under section 80A arrangements.
- 81 Interest given by way of credit and set-off of credits.

PART V

APPEALS

- 82 Appeal tribunals.
- 83 Appeals.
- 84 Further provisions relating to appeals.
- 85 Settling appeals by agreement.
- 86 Appeals to Court of Appeal.
- 87 Enforcement of registered or recorded tribunal decisions etc.

PART VI

SUPPLEMENTARY PROVISIONS

Change in rate of VAT etc. and disclosure of information

- 88 Supplies spanning change of rate etc.
- 89 Adjustments of contracts on changes in VAT.
- 90 Failure of resolution under Provisional Collection of Taxes Act 1968.
- 91 Disclosure of information for statistical purposes.

Interpretative provisions

- 92 Taxation under the laws of other member States etc.
- 93 Territories included in references to other member States etc.
- 94 Meaning of “business” etc.
- 95 Meaning of “new means of transport”.
- 96 Other interpretative provisions.

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Supplementary provisions

- 97 Orders, rules and regulations.
- 97A Place of supply orders: transitional provision.
- 98 Service of notices.
- 99 Refund of VAT to Government of Northern Ireland.
- 100 Savings and transitional provisions, consequential amendments and repeals.
- 101 Commencement and extent.
- 102 Short title.

SCHEDULES

SCHEDULE A1 — Charge at Reduced Rate

The supplies

- 1 (1) Subject to the following provisions of this Schedule, the...

Interpretation

- 2 For the purposes of this Schedule the following supplies are...
- 3 (1) For the purposes of this Schedule supplies not within...
- 4 (1) Paragraph 1(1)(a) (i) above shall be deemed to include combustible...
- 5 (1) For the purposes of this paragraph—
- 6 (1) In paragraph 1(4) above “women’s sanitary protection products” means...
- 7 *Interpretation of paragraph 1(5)*
- 8 *Interpretation of paragraph 1(6): introductory*
- 9 *Interpretation of paragraph 1(6): meaning of “qualifying conversion”*
- 10 *Interpretation of paragraph 1(6): meaning of “changed number of dwellings conversion”*
- 11 *Interpretation of paragraph 1(6): meaning of “house in multiple occupation conversion”*
- 12 *Interpretation of paragraph 1(6): meaning of “special residential conversion”*
- 13 *Special residential conversions: reduced rate only for supplies made to intended user of converted accommodation*
- 14 *Interpretation of paragraph 1(6): “qualifying conversion” includes related garage works*
- 15 *Interpretation of paragraph 1(6): conversion not “qualifying” if planning consent and building control approval not obtained*
- 16 *Interpretation of paragraph 1(6): meaning of “supply of qualifying services”*
- 17 *Interpretation of paragraphs 11 to 14: meaning of “qualifying residential purpose”*
- 18 *Interpretation of paragraph 1(7): introductory*
- 19 *Paragraph 1(7) only applies where dwelling has been empty for at least 3 years*
- 20 *Paragraph 1(7) only applies if planning consent and building control approval obtained*
- 21 *Interpretation of paragraph 1(7): meaning of “supply of qualifying services”*

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22 *Interpretation of paragraph 1(6) and (7): meaning of “building materials”*

SCHEDULE 1 — Registration in respect of taxable supplies

Liability to be registered

- 1 (1) Subject to sub-paragraphs (3) to (7) below, a person...
 1A (1) Paragraph 2 below is for the purpose of preventing...
 2 (1) Without prejudice to paragraph 1 above, if the Commissioners...
 3 A person who has become liable to be registered under...
 4 (1) Subject to sub-paragraph (2) below, a person who has...

Notification of liability and registration

- 5 (1) A person who becomes liable to be registered by...
 6 (1) A person who becomes liable to be registered by...
 7 (1) A person who becomes liable to be registered by...
 8 Where a person becomes liable to be registered by virtue...

Entitlement to be registered

- 9 Where a person who is not liable to be registered...
 10 (1) Where a person who is not liable to be...

Notification of end of liability or entitlement etc

- 11 A person registered under paragraph 5, 6 or 9 above...
 12 A person registered under paragraph 10 above who—

Cancellation of registration

- 13 (1) Subject to sub-paragraph (4) below, where a registered person...

Exemption from registration

- 14 (1) Notwithstanding the preceding provisions of this Schedule, where a...

Power to vary specified sums by order

- 15 The Treasury may by order substitute for any of the...

Supplementary

- 16 The value of a supply of goods or services shall...
 17 Any notification required under this Schedule shall be made in...
 18 In this Schedule “registrable” means liable or entitled to be...
 19 References in this Schedule to supplies are references to supplies...

SCHEDULE 2 — Registration in respect of supplies from other member States

Liability to be registered

- 1 (1) A person who— (a) is not registered under this...
 2 (1) Subject to sub-paragraph (2) below, a person who has...

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Notification of liability and registration

- 3 (1) A person who becomes liable to be registered under...

Request to be registered

- 4 (1) Where a person who is not liable to be...

Notification of matters affecting continuance of registration

- 5 (1) Any person registered under this Schedule who ceases to...

Cancellation of registration

- 6 (1) Subject to paragraph 7 below, where a person registered...

Conditions of cancellation

- 7 (1) The Commissioners shall not, under paragraph 6(1) above, cancel...

Power to vary specified sums by order

- 8 The Treasury may by order substitute for any of the...

Supplementary

- 9 Any notification required under this Schedule shall be made in...
10 For the purposes of this Schedule a supply of goods...

SCHEDULE 3 — Registration in respect of acquisitions from other member States

Liability to be registered

- 1 (1) A person who— (a) is not registered under this...
2 (1) Subject to sub-paragraph (2) below, a person who has...

Notification of liability and registration

- 3 (1) A person who becomes liable to be registered under...

Entitlement to be registered etc

- 4 (1) Where a person who is not liable to be...

Notification of matters affecting continuance of registration

- 5 (1) Any person registered under this Schedule who ceases to...

Cancellation of registration

- 6 (1) Subject to paragraph 7 below, where a person registered...

Conditions of cancellation

- 7 (1) The Commissioners shall not, under paragraph 6(1) above, cancel...

Exemption from registration

- 8 (1) Notwithstanding the preceding provisions of this Schedule, where
a...

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Power to vary specified sums by order

- 9 The Treasury may by order substitute for any of the...

Supplementary

- 10 Any notification required under this Schedule shall be made in...
11 For the purposes of this Schedule an acquisition of goods...

SCHEDULE 3A — Registration in respect of disposals of assets for which a VAT repayment is claimed

Liability to be registered

- 1 (1) A person who is not registered under this Act,...
2 A person who has become liable to be registered under...

Notification of liability and registration

- 3 (1) A person who becomes liable to be registered by...
4 (1) A person who becomes liable to be registered by...

Notification of end of liability

- 5 (1) Subject to sub-paragraph (2) below, a person registered under...

Cancellation of registration

- 6 (1) Subject to sub-paragraph (3) below, where the Commissioners are...

Exemption from registration

- 7 (1) Notwithstanding the preceding provisions of this Schedule, where
a...

Supplementary

- 8 Any notification required under this Schedule shall be made in...
9 (1) For the purposes of this Schedule a supply of...

SCHEDULE 4 — Matters to be treated as supply of goods or services

- 1 (1) Any transfer of the whole property in goods is...
2
3 The supply of any form of power, heat, refrigeration or...
4 The grant, assignment or surrender of a major interest in...
5 (1) Subject to sub-paragraph (2) below, where goods forming part...
6 (1) Where, in a case not falling within paragraph 5(1)...
7 Where in the case of a business carried on by...
8 (1) Where a person ceases to be a taxable person,...
9 (1) Subject to sub-paragraphs (2) and (3) below, paragraphs 5...

SCHEDULE 5 — Services supplied where received

- 1 Transfers and assignments of copyright, patents, licences, trademarks
and similar...
2 Advertising services.
3 Services of consultants, engineers, consultancy bureaux, lawyers,
accountants and other...

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- 4 Acceptance of any obligation to refrain from pursuing or exercising,...
- 5 Banking, financial and insurance services (including reinsurance, but not including...
- 6 The supply of staff.
- 7 The letting on hire of goods other than means of...
- 7A Telecommunications services, that is to say services relating to the...
- 8 The services rendered by one person to another in procuring...
- 9 Any services not of a description specified in paragraphs 1...
- 10 Section 8(1) shall have effect in relation to any service—...

SCHEDULE 5A — Goods Eligible to be Fiscally Warehoused

SCHEDULE 6 — Valuation: special cases

- 1 (1) Where— (a) the value of a supply made by...
- 2 Where— (a) the whole or part of a business carried...
- 3 (1) Where— (a) any goods whose supply involves their removal...
- 4 (1) Where goods or services are supplied for a consideration...
- 5 Where a right to receive goods or services for an...
- 6 (1) Where there is a supply of goods by virtue...
- 7 Where there is a supply of services by virtue of—...
- 8 Where any supply of services is treated by virtue of...
- 9 (1) This paragraph applies where a supply of services consists...
- 10 (1) This paragraph applies to a supply of goods or...
- 11 (1) Subject to the following provisions of this paragraph, where—...
- 12 Regulations may require that in prescribed circumstances there is to...
- 13 A direction under paragraph 1 or 2 above may be...

SCHEDULE 7 — Valuation of acquisitions from other member states: special cases

- 1 (1) Where, in the case of the acquisition of any...
- 2 (1) Where, in such cases as the Commissioners may by...
- 3 (1) Where goods are acquired from another member State in...
- 4 (1) Subject to the following provisions of this paragraph, where—...
- 5 In this Schedule— “relevant transaction”, in relation to any acquisition...

SCHEDULE 7A — CHARGE AT REDUCED RATE

Part 1 — INDEX TO REDUCED-RATE SUPPLIES OF GOODS AND SERVICES

Part 2 — THE GROUPS

GROUP 1 — SUPPLIES OF DOMESTIC FUEL OR POWER

ITEM NO.

- 1 Supplies for qualifying use of— (a) coal, coke or other...
- 1 *Matters included or not included in the supplies*
- 2 *Meaning of “fuel oil”, “gas oil” and “kerosene”*
- 3 *Meaning of “qualifying use”*
- 4 *Supplies only partly for qualifying use*
- 5 *Supplies deemed to be for domestic use*
- 6 *Other supplies that are for domestic use*
- 7 *Interpretation of paragraph 6*

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GROUP 2 — INSTALLATION OF ENERGY-SAVING MATERIALS

NOTES:

- 1 Supplies of services of installing energy-saving materials in—
- 2 Supplies of energy-saving materials by a person who installs those...
 - 1 *Meaning of “energy-saving materials”*
 - 2 *Meaning of “residential accommodation”*
 - 3 *Meaning of “use for a relevant charitable purpose”*

GROUP 3 — GRANT-FUNDED INSTALLATION OF HEATING EQUIPMENT OR SECURITY GOODS OR CONNECTION OF GAS SUPPLY

ITEM NO.

- 1 Supplies to a qualifying person of any services of installing...
- 2 Supplies of heating appliances made to a qualifying person by...
- 3 Supplies to a qualifying person of services of connecting, or...
- 4 Supplies of goods made to a qualifying person by a...
- 5 Supplies to a qualifying person of services of installing, maintaining...
- 6 Supplies of goods made to a qualifying person by a...
- 7 Supplies consisting in the leasing of goods that form the...
- 8 Supplies of goods that form the whole or part of...
- 8A Supplies to a qualifying person of services of installing, maintaining...
- 8B Supplies of goods made to a qualifying person by a...
- 9 Supplies to a qualifying person of services of installing qualifying...
- 10 Supplies of qualifying security goods made to a qualifying person...
 - 1 *Supply only included so far as grant-funded*
 - 2 *Meaning of “relevant scheme”*
 - 3 *Apportionment of grants that also cover other supplies*
 - 4 *Meaning of “heating appliances”*
- 4A *Meaning of “central heating system”*
- 4B *Meaning of “renewable source heating system”*
 - 5 *Meaning of “qualifying security goods”*
 - 6 *Meaning of “qualifying person”*

GROUP 4 — WOMEN’S SANITARY PRODUCTS

ITEM NO.

- 1 Supplies of women’s sanitary products. NOTES:
 - 1 *Meaning of “women’s sanitary products”*

GROUP 5 — CHILDREN’S CAR SEATS

ITEM NO.

- 1 Supplies of children’s car seats. NOTES:
 - 1 *Meaning of “children’s car seats”*
 - 2 *Meaning of “safety seat”*
 - 3 *Meaning of “related wheeled framework”*
 - 4 *Meaning of “booster seat”*
 - 5 *Meaning of “booster cushion”*

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GROUP 6 — RESIDENTIAL CONVERSIONS

ITEM NO.

- 1 The supply, in the course of a qualifying conversion, of...
- 2 The supply of building materials if— (a) the materials are...
 - 1 *Supplies only partly within item 1*
 - 2 *Meaning of “qualifying conversion”*
 - 3 *Meaning of “changed number of dwellings conversion”*
 - 4 *Meaning of “single household dwelling” and “multiple occupancy dwelling”*
 - 5 *Meaning of “house in multiple occupation conversion”*
 - 6 *Meaning of “use for a relevant residential purpose”*
 - 7 *Meaning of “special residential conversion”*
 - 8 *Special residential conversions: reduced rate only for supplies made to intended user of converted accommodation*
 - 9 *“Qualifying conversion” includes related garage works*
 - 10 *Conversion not “qualifying” if planning consent and building control approval not obtained*
 - 11 *Meaning of “supply of qualifying services”*
 - 12 *Meaning of “building materials”*

GROUP 7 — RESIDENTIAL RENOVATIONS AND ALTERATIONS

ITEM NO.

- 1 The supply, in the course of the renovation or alteration...
- 2 The supply of building materials if— (a) the materials are...
 - 1 *Supplies only partly within item 1*
 - 2 *Meaning of “alteration” and “qualifying residential premises”*
 - 3 *Items 1 and 2 only apply where premises have been empty for at least 3 years*
- 3A *Items 1 and 2 apply to related garage works*
- 4 *Items 1 and 2 only apply if planning consent and building control approval obtained*
- 4A *Items 1 and 2 only apply if building used for relevant residential purpose is subsequently used solely for that purpose*
- 5 *Meaning of “supply of qualifying services”*
- 6 *Meaning of “building materials”*

SCHEDULE 8 — Zero-rating

- Part I — INDEX TO ZERO-RATED SUPPLIES OF GOODS AND SERVICES
- Part II — THE GROUPS

GROUP 1— FOOD

The supply of anything comprised in the general items set...

General items

- 1 Item No.
- 2 Animal feeding stuffs.

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- 3 Seeds or other means of propagation of plants comprised in...
- 4 Live animals of a kind generally used as, or yielding...

Excepted items

- 1 Item No.
- 2 Confectionery, not including cakes or biscuits other than biscuits wholly...
- 3 Beverages chargeable with any duty of excise specifically charged on...
- 4 Other beverages (including fruit juices and bottled waters) and syrups,...
- 5 Any of the following when packaged for human consumption without...
- 6 Pet foods, canned, packaged or prepared; packaged foods (not being...
- 7 Goods described in items 1, 2 and 3 of the...

Items overriding the exceptions

- 1 Item No.
- 2 Drained cherries.
- 3 Candied peels.
- 4 Tea, mateg, herbal teas and similar products, and preparations and...
- 5 Cocoa, coffee and chicory and other roasted coffee substitutes, and...
- 6 Milk and preparations and extracts thereof.
- 7 Preparations and extracts of meat, yeast or egg.

Notes:

GROUP 2— SEWERAGE SERVICES AND WATER

- 1 Item No.
- 2 The supply, for use otherwise than in connection with the...

GROUP 3— BOOKS, ETC.

- 1 Item No.
- 2 Newspapers, journals and periodicals.
- 3 Children's picture books and painting books.
- 4 Music (printed, duplicated or manuscript).
- 5 Maps, charts and topographical plans.
- 6 Covers, cases and other articles supplied with items 1 to...

Note:

**GROUP 4— TALKING BOOKS FOR THE BLIND AND
HANDICAPPED AND WIRELESS SETS FOR THE BLIND**

- 1 Item No.
- 2 The supply to a charity of— (a) wireless receiving sets;...

GROUP 5-CONSTRUCTION OF BUILDINGS, ETC.

- 1 Item No.
- 2 The supply in the course of the construction of—

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- 3 The supply to a relevant housing association in the course...
 - 4 The supply of building materials to a person to whom...
- Notes:

GROUP 6—PROTECTED BUILDINGS

- 1 *Item No.*
 - 2 The supply, in the course of an approved alteration of...
 - 3 The supply of building materials to a person to whom...
- Notes:

GROUP 7— INTERNATIONAL SERVICES

- 1 *Item No.*
- 2 The supply of services consisting of the making of arrangements...

GROUP 8— TRANSPORT

- 1 The supply, repair or maintenance of a qualifying ship or...
 - 2 The supply, repair or maintenance of a qualifying aircraft or...
 - 2A The supply of parts and equipment, of a kind ordinarily...
 - 2B The supply of life jackets, life rafts, smoke hoods and...
 - 3 (a) The supply to and repair or maintenance for a...
 - 4 Transport of passengers— (a) in any vehicle, ship or aircraft...
 - 5 The transport of goods from a place within to a...
 - 6 Any services provided for— (a) the handling of ships or...
 - 6A Air navigation services.
 - 7 Pilotage services.
 - 8 Salvage or towage services.
 - 9 Any services supplied for or in connection with the surveying...
 - 10 The making of arrangements for— (a) the supply of, or...
 - 11 The supply— (a) of services consisting of
 - 12 The supply of a designated travel service to be enjoyed...
 - 13 Intra-Community transport services supplied in connection with the transport of...
- Notes:

GROUP 9— CARAVANS AND HOUSEBOATS

- 1 *Item No.*
 - 2 Houseboats being boats or other floating decked structures designed or...
 - 3 The supply of such services as are described in paragraph...
- Note:

GROUP 10— GOLD

- 1 *Item No.*
- 2 The supply, by a member of the London Gold Market...

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Notes:

GROUP 11— BANK NOTES

1 Item No.

GROUP 12— DRUGS, MEDICINES, AIDS FOR THE HANDICAPPED, ETC.

- 1 Item No.
- 1A The supply of any qualifying goods in accordance with a...
- 2 The supply to a handicapped person for domestic or his...
- 2A The supply of a qualifying motor vehicle—
- 3 The supply to a handicapped person of services of adapting...
- 4 The supply to a charity of services of adapting goods...
- 5 The supply to a handicapped person or to a charity...
- 6 The supply of goods in connection with a supply described...
- 7 The supply to a handicapped person or to a charity...
- 8 The supply to a handicapped person of a service of...
- 9 The supply to a charity of a service described in...
- 10 The supply to a handicapped person of a service of...
- 11 The supply to a charity of a service of providing,...
- 12 The supply to a charity of a service of providing,...
- 13 The supply of goods in connection with a supply described...
- 14 The letting on hire of a motor vehicle for a...
- 15 The sale of a motor vehicle which had been let...
- 16 The supply to a handicapped person of services necessarily performed...
- 17 The supply to a charity providing a permanent or temporary...
- 18 The supply of goods in connection with a supply described...
- 19 The supply to a handicapped person for domestic or his...
- 20 The supply of services necessarily performed by a control centre...

Notes:

GROUP 13— IMPORTS, EXPORTS ETC.

- 1 Item No.
- 2 The supply to or by an overseas authority, overseas body...
- 3 The supply to an overseas authority, overseas body or overseas...

Notes:

GROUP 14— TAX-FREE SHOPS

Notes:

GROUP 15— CHARITIES ETC.

- 1 The sale, or letting on hire, by a charity of...
- 1A The sale, or letting on hire, by a taxable person...
- 2 The donation of any goods for any one or more...

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- 3 The export of any goods by a charity to a...
- 4 The supply of any relevant goods for donation to a...
- 5 The supply of any relevant goods to an eligible body...
- 6 Repair and maintenance of relevant goods owned by an eligible...
- 7 The supply of goods in connection with the supply described...
- 8 The supply to a charity of a right to promulgate...
- 8A A supply to a charity that consists in the promulgation...
- 8B The supply to a charity of services of design or...
- 8C The supply to a charity of goods closely related to...
- 9 The supply to a charity, providing care or medical or...
- 10 The supply to a charity of a substance directly used...

Notes:

GROUP 16— CLOTHING AND FOOTWEAR

- 1 Item No.
- 2 The supply to a person for use otherwise than by...
- 3 Protective helmets for wear by a person driving or riding...

Notes:

SCHEDULE 9 — Exemptions

Part I — INDEX TO EXEMPT SUPPLIES OF GOODS AND SERVICES

Part II — THE GROUPS

GROUP 1— LAND

- 1 Item No.

Notes:

GROUP 2 — INSURANCE

- 1 The provision of insurance or reinsurance in the course of...
- 2 The provision by an insurer or reinsurer who belongs outside...
- 3 The provision of insurance or reinsurance by the Export Credits...
- 4 The provision by an insurance broker or insurance agent of...

Notes:

GROUP 3— POSTAL SERVICES

- 1 Item No.
- 2 The supply by the Post Office company of any services...

Notes:

GROUP 4— BETTING, GAMING AND LOTTERIES

- 1 Item No.
- 2 The granting of a right to take part in a...

Notes:

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Value Added Tax Act 1994. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

GROUP 5— FINANCE

- 1 Item No.
- 2 The making of any advance or the granting of any...
- 3 The provision of the facility of instalment credit finance in...
- 4 The provision of administrative arrangements and documentation and the transfer...
- 5 The provision of intermediary services in relation to any transaction...
- 5A The underwriting of an issue within item 1 or any...
- 6 The issue, transfer or receipt of, or any dealing with,...
- 7
- 8 The operation of any current, deposit or savings account.
- 9 The management of an authorised unit trust scheme or of...
- 10 The services of the authorised corporate director of an open-ended...

Notes:

GROUP 6— EDUCATION

- 1 Item No.
- 2 The supply of private tuition, in a subject ordinarily taught...
- 3 The provision of examination services— (a) by or to an...
- 4 The supply of any goods or services (other than examination...
- 5 The provision of vocational training, and the supply of any...
- 5A The provision of education or vocational training and the supply,...
- 6 The provision of facilities by— (a) a youth club or...

Notes:

GROUP 7— HEALTH AND WELFARE

- 1 Item No.
- 2 The supply of any services or dental prostheses by—
- 3 The supply of any services by a person registered in...
- 4 The provision of care or medical or surgical treatment and,...
- 5 The provision of a deputy for a person registered in...
- 6 Human blood.
- 7 Products for therapeutic purposes, derived from human blood.
- 8 Human (including foetal) organs or tissue for diagnostic or therapeutic...
- 9 The supply by— (a) a charity, (b) a state-regulated private...
- 10 The supply, otherwise than for profit, of goods and services...
- 11 The supply of transport services for sick or injured persons...

Notes:

GROUP 8— BURIAL AND CREMATION

- 1 Item No.
- 2 The making of arrangements for or in connection with the...

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Value Added Tax Act 1994. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

GROUP 9— SUBSCRIPTIONS TO TRADE UNIONS, PROFESSIONAL AND OTHER PUBLIC INTEREST BODIES

- 1 Item No.
Note:

GROUP 10— SPORT, SPORTS COMPETITIONS AND PHYSICAL EDUCATION

- 1 Item No.
 - 2 The grant, by an eligible body established for the purposes...
 - 3 The supply by an eligible body to an individual, except,...
- Notes:*

GROUP 11— WORKS OF ART ETC

- 1 Item No.
- 2 The disposal of an object with respect to which inheritance...
- 3 The disposal of property with respect to which inheritance tax...
- 4 The disposal of an asset in a case in which...

GROUP 12—FUND-RAISING EVENTS BY CHARITIES AND OTHER QUALIFYING BODIES

- 1 Item No.
 - 2 The supply of goods and services by a qualifying body...
 - 3 The supply of goods and services by a charity or...
- Notes:*

GROUP 13— CULTURAL SERVICES ETC

- 1 Item No.
- 2 The supply by an eligible body of a right of...

GROUP 14—SUPPLIES OF GOODS WHERE INPUT TAX CANNOT BE RECOVERED

- 1 Item No.
Notes:

GROUP 15—INVESTMENT GOLD

- 1 Item No.
 - 2 The grant, assignment or surrender of any right, interest, or...
 - 3 The supply, by a person acting as agent for a...
- Notes:*

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SCHEDULE 9A — Anti-avoidance provisions: groups

Power to give directions

- 1 (1) Subject to paragraph 2 below, the Commissioners may give...

Restrictions on giving directions

- 2 (1) The Commissioners shall not give a direction under this...

Form of directions under Schedule

- 3 (1) The directions that may be given by the Commissioners...

Time limit on directions

- 4 (1) A direction under this Schedule shall not be given...

Manner of giving directions

- 5 (1) A direction under this Schedule relating to a supply...

Assessment in consequence of a direction

- 6 (1) Subject to sub-paragraph (3) below, where—

Interpretation of Schedule etc.

- 7 (1) References in this Schedule to being treated as a...

SCHEDULE 10 — Buildings and land

Residential and charitable buildings: change of use etc

- 1 (1) In this paragraph “relevant zero-rated supply” means a grant...

Election to waive exemption

- 2 (1) Subject to sub-paragraphs (2), (3) and (3A) and paragraph...
 3 (1) An election under paragraph 2 above shall have effect—...
 3A (1) This paragraph shall have effect for the construction of...
 4

Developers of certain non-residential buildings etc.

- 5 (1) Paragraph 6 below shall apply— (a) on the first...
 6 (1) Where this paragraph applies the interest in, right over...
 7 (1) Where a developer is a tenant, lessee or licensee...

General

- 8 Where the benefit of the consideration for the grant of...
 9 Notes (1) to (6), (10), (12) and (19) to Group...

SCHEDULE 11 — Administration, collection and enforcement

General

- 1 (1) VAT shall be under the care and management of...

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Value Added Tax Act 1994. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

Accounting for VAT, VAT invoices and payment of VAT

- 2 (1) Regulations under this paragraph may require the keeping of...

Production of VAT invoices by computer

- 3 (1) For the purposes of any provision contained in or...

Power to require security and production of evidence

- 4 (1) The Commissioners may, as a condition of allowing or...

Recovery of VAT, etc

- 5 (1) VAT due from any person shall be recoverable as...

Duty to keep records

- 6 (1) Every taxable person shall keep such records as the...

Furnishing of information and production of documents

- 7 (1) The Commissioners may by regulations make provision for requiring...

Power to take samples

- 8 (1) An authorised person, if it appears to him necessary...

Power to require opening of gaming machines

- 9 An authorised person may at any reasonable time require a...

Entry and search of premises and persons

- 10 (1) For the purpose of exercising any powers under this...

Order for access to recorded information etc.

- 11 (1) Where, on an application by an authorised person, a...

Procedure where documents etc. are removed

- 12 (1) An authorised person who removes anything in the exercise...
13 (1) Where, on an application made as mentioned in sub-paragraph...

Evidence by certificate, etc

- 14 (1) A certificate of the Commissioners— (a) that a person...

SCHEDULE 12 — Constitution and procedure of tribunals

Establishment of tribunals

- 1 (1) There shall continue to be tribunals for England and...

The President

- 2 (1) There shall continue to be a President of VAT...
3 (1) The President may resign his office at any time...

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Value Added Tax Act 1994. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

Sittings of tribunals

4 Such number of VAT tribunals shall be established as the...

Composition of tribunals

5 (1) A VAT tribunal shall consist of a chairman sitting...

Membership of tribunals

6 For each sitting of a VAT tribunal the chairman shall...

7 (1) There shall be a panel of chairmen and a...

Exemption from jury service

8 No member of a VAT tribunal shall be compelled to...

Rules of procedure

9 The Lord Chancellor after consultation with the Lord Advocate may...

10 (1) A person who fails to comply with a direction...

SCHEDULE 13 — Transitional provisions and savings
— GENERAL PROVISIONS (1) THE CONTINUITY OF THE LAW
RELATING TO VAT SHALL...

General provisions

1 (1) The continuity of the law relating to VAT shall...

Validity of subordinate legislation

2 So far as this Act re-enacts any provision contained in...

Provisions related to the introduction of VAT

3 Where a vehicle in respect of which purchase tax was...

Supply in accordance with pre-21.4.75 arrangements

4 Where there were in force immediately before 21st April 1975...

President, chairmen etc of tribunals

5 (1) Any appointment to a panel of chairmen of the...

Overseas suppliers accounting through their customers

6 Notwithstanding the repeal by this Act of section 32B of...

Supplies of fuel and power for domestic or charity use

7

GROUP 4A

FUEL AND POWER FOR DOMESTIC OR CHARITY USE

1 Item No.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Value Added Tax Act 1994. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

Notes:

Zero-rated supplies of goods and services

- 8 (1) A supply of services made after the commencement of...

Bad debt relief

- 9 (1) Claims for refunds of VAT relating to supplies made...

Supplies during construction of buildings and works

- 10 (1) Nothing in paragraphs 5 and 6 of Schedule 10...

Offences and Penalties

- 11 Where an offence for the continuation of which a penalty...
12 Part IV of this Act, except section 72, shall not...
13 (1) Section 72 shall have effect in relation to any...
14 (1) The provisions of this paragraph have effect in relation...
15 (1) Section 63 does not apply in relation to returns...
16 (1) In relation to any prescribed accounting period beginning before...
17 Section 70 shall not apply in relation to any penalty...
18 Section 74 shall not apply in relation to prescribed accounting...

Importation of goods

- 19 Nothing in this Act shall prejudice the effect of the...

Assessments

- 20 An assessment may be made under section 73 in relation...

Set-off of credits

- 21 Section 81 shall have effect in relation to amounts becoming...

VAT tribunals

- 22 (1) Without prejudice to paragraph 1 above, section 83 applies...

Isle of Man

- 23 Nothing in paragraph 7 of Schedule 14 shall affect the...

SCHEDULE 14 — Consequential amendments

Diplomatic Privileges Act 1964 c.81

- 1 In section 2(5A) of the Diplomatic Privileges Act 1964 for...

Commonwealth Secretariat Act 1966 c.10

- 2 In paragraph 10(1A) of the Commonwealth Secretariat Act 1966 for...

Consular Relations Act 1968 c.18

- 3 In section 1(8A) of the Consular Relations Act 1968 for...

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International Organisations Act 1968 c.48

4 In paragraph 19(c) of Schedule 1 to the International Organisations...

Diplomatic and other Privileges Act 1971 c.64

5 In section 1(5) of the Diplomatic and other Privileges Act...

Customs and Excise Management Act 1979 c.2

6 In section 1(1) of the Customs and Excise Management Act...

Isle of Man Act 1979 c.58

7 (1) In section 1(1)(d) of the Isle of Man Act...

Insolvency Act 1986 c.45

8 In Schedule 6 to the Insolvency Act 1986 in paragraph...

Bankruptcy (Scotland) Act 1985 c.66

9 In paragraph 8(2) of Schedule 3 to the Bankruptcy (Scotland)...

Income and Corporation Taxes Act 1988 c.1

10 (1) The Income and Corporation Taxes Act 1988 shall be...

Capital Allowances Act 1990 c.1

11

Tribunals and Inquiries Act 1992 c.53

12 In Parts I and II of Schedule 1 to the...

Finance Act 1994 c.9

13 In section 7 of the Finance Act 1994—

Vehicle Excise and Registration Act 1994 c.22

14 In paragraph 23 of Schedule 2 to the Vehicle Excise...

SCHEDULE 15 — Repeals

Acts of Parliament

Statutory Instruments

— TABLE OF DERIVATIONS

1 *Notes:*

2 The following abbreviations are used in the Table:—

Acts of Parliament

Subordinate legislation

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Value Added Tax Act 1994. Any changes that have already been made by the team appear in the content and are referenced with annotations.

Changes and effects yet to be applied to :

- Pt. 5 applied (with modifications) by S.I. 2007/2157 reg. 44(3) Sch. 5 para. 1
- Pt. 5 applied (with modifications) by S.I. 2007/3298 reg. 13(4) Sch. 2 para. 2
- Pt. 5 applied (with modifications) by SI 2007/2157 reg. 43(3) (as substituted) by S.I. 2009/56 Sch. 2 para. 172(4)
- Pt. 5 applied (with modifications) by SI 2007/3298 reg. 12(2) (as substituted) by S.I. 2009/56 Sch. 2 para. 178(4)
- Pt. 5 modified by SI 2007/2157 Sch. 5 para. 1 (as substituted) by S.I. 2009/56 Sch. 2 para. 175
- Pt. 5 modified by SI 2007/3298 Sch. 2 para. 2 (as substituted) by S.I. 2009/56 Sch. 2 para. 181
- Pt. 5 heading substituted by S.I. 2009/56 Sch. 1 para. 217
- s. 2(1) amended by S.I. 2008/3020 art. 3
- s. 2(2) text amended by 2009 c. 10 Sch. 3 para. 25(2)
- s. 5 applied (with modifications) by 2008 c. 9 Sch. 36 para. 34(4)
- s. 6(9) by 2002 c. 23 s. 24(1)(5) Sch. 40 Pt. 2(2)
- s. 6(14A) text amended by 2009 c. 10 Sch. 36 para. 2
- s. 6(15) by 2002 c. 23 s. 24(4)(a) (5)
- s. 7 heading text amended by 2009 c. 10 Sch. 36 para. 3(5)
- s. 7(1) text amended by 2009 c. 10 Sch. 36 para. 3(2)
- s. 7(10) omitted by 2009 c. 10 Sch. 36 para. 3(3)
- s. 7(11) text amended by 2009 c. 10 Sch. 36 para. 3(4)
- s. 8(1)(2) substituted by 2009 c. 10 Sch. 36 para. 5(2)
- s. 8(4A) inserted by 2009 c. 10 Sch. 36 para. 5(3)
- s. 8(5) text amended by 2009 c. 10 Sch. 36 para. 5(4)
- s. 8(6) omitted by 2009 c. 10 Sch. 36 para. 5(5)
- s. 8(7) text amended by 2009 c. 10 Sch. 36 para. 5(6)
- s. 8(8) text amended by 2009 c. 10 Sch. 36 para. 5(7)
- s. 9 substituted by 2009 c. 10 Sch. 36 para. 6
- s. 11 applied (with modifications) by 2008 c. 9 Sch. 36 para. 34(4)
- s. 15 applied (with modifications) by 2008 c. 9 Sch. 36 para. 34(4)
- s. 18(1A) inserted by 2005 c. 22 s. 1
- s. 18A(4) text amended by S.I. 2007/2194 Sch. 4 para. 85
- s. 21(1) text amended by 2010 c. 31 s. 3(1)
- s. 21(2) text amended by 2006 c. 25 s. 18(2)
- s. 21(2A)(2B) inserted by 2006 c. 25 s. 18(3)
- s. 21(4) text amended by 2010 c. 31 s. 3(2)
- s. 21(4) text amended by S.I. 2008/3020 art. 4
- s. 21(6D)(b) text amended by S.I. 2009/730 art. 17
- s. 23(1) text amended by 2006 c. 25 s. 16(2)(a)
- s. 23(1) text amended by 2006 c. 25 s. 16(2)(b) Sch. 26 Pt. 2
- s. 23(2) text amended by 2006 c. 25 s. 16(3)
- s. 23(3) text amended by 2006 c. 25 s. 16(4)
- s. 23(4)-(7) substituted for s. 23(4) by 2006 c. 25 s. 16(5)
- s. 23(4) text amended by 2003 c. 14 s. 10(4)(a)
- s. 23(6) text amended by S.I. 2006/2686 art. 2(a)
- s. 23(6)(a)(i)(ii) substituted by S.I. 2006/2686 art. 2(b)
- s. 23(6)(e) text amended by S.I. 2006/2686 art. 2(c)
- s. 23(6)(f) text amended by S.I. 2006/2686 art. 2(d)
- s. 23(6)(h)(i) inserted by S.I. 2006/2686 art. 2(e)
- s. 24(3) omitted by 2010 c. 33 Sch. 8 para. 1(2)
- s. 24(5) text amended by 2010 c. 33 Sch. 8 para. 1(3)

- s. 24(5A)(5B) inserted by 2010 c. 33 Sch. 8 para. 1(4)
- s. 24(6)(a) text amended by 2003 c. 14 s. 17(2)
- s. 24(6)(e) inserted by 2010 c. 33 Sch. 8 para. 1(5)
- s. 24(6A) inserted by 2010 c. 33 Sch. 8 para. 1(6)
- s. 24(7) omitted by 2010 c. 33 Sch. 8 para. 1(7)
- s. 25(6) modified by 2008 c. 9 s. 121(2)
- s. 26(4) text amended by 2010 c. 33 Sch. 8 para. 2
- s. 33(3)(d) substituted by 2008 c. 26 Sch. 4 para. 59(2)
- s. 33(3)(e) text amended by 2008 asp 5 Sch. 3
- s. 33(3)(f) words inserted by 2011 c. 13 Sch. 16 para. 217
- s. 33(3)(j) substituted by 2003 c. 21 Sch. 17 para. 129(2)(a)
- s. 33(5) text amended by 2003 c. 21 Sch. 17 para. 129(2)(b)
- s. 33A(4) text amended by 2008 c. 9 Sch. 39 para. 33
- s. 39(3) text amended by 2009 c. 10 s. 77(2)(a)
- s. 39(3)(b)(ii) text amended by 2009 c. 10 s. 77(2)(b)
- s. 39(3)(c) text amended by 2009 c. 10 s. 77(2)(d)
- s. 39(3)(ba) inserted by 2009 c. 10 s. 77(2)(c)
- s. 41(6) text amended by 2006 c. 32 Sch. 10 para. 39
- s. 41(7) text amended by 2003 c. 43 s. 33(3)
- s. 43(1) text amended by 2004 c. 12 s. 20(3)
- s. 43(2A)(a) text amended by 2009 c. 10 Sch. 36 para. 7(2)(a)
- s. 43(2A)(c) text amended by 2009 c. 10 Sch. 36 para. 7(2)(b)
- s. 43(2C)(b) words substituted by 2010 c. 4 Sch. 1 para. 285(a)
- s. 43(2D) text amended by 2009 c. 10 Sch. 36 para. 7(3)(b)
- s. 43(2D)(c) text amended by 2009 c. 10 Sch. 36 para. 7(3)(a)
- s. 43(2E)(b) text amended by 2009 c. 10 Sch. 36 para. 7(4)
- s. 43A modified by S.I. 2004/1931 art. 2
- s. 43A(2) text amended by S.I. 2009/1890 art. 4(1)(j)
- s. 43A(3) text amended by S.I. 2009/1890 art. 4(3)
- s. 43B(1) text amended by 2004 c. 12 s. 20(4)
- s. 43B(2)(a) text amended by 2004 c. 12 s. 20(4)
- s. 43B(5)(a) text amended by 2004 c. 12 s. 20(4)
- s. 43B(5)(b) text amended by 2004 c. 12 s. 20(4)
- s. 43C(3)(b) text amended by 2004 c. 12 s. 20(4)
- s. 46(5) text amended by S.I. 2003/2096 art. 4 5 Sch. Pt. 1 para. 25
- s. 48(1B)(a)(b) substituted by 2003 c. 14 s. 197(7)(a)
- s. 48(1B)(c) substituted by S.I. 2003/3092 art. 2
- s. 48(7A) text amended by 2007 c. 15 Sch. 13 para. 118
- s. 48(9) inserted by 2003 c. 14 s. 197(7)(b)
- s. 49(1) text amended by 2007 c. 11 s. 100(2)(a)(b)
- s. 49(1)(b) and word repealed by 2007 c. 11 s. 100(2)(c) Sch. 27 Pt. 6(2)
- s. 49(2) text amended by 2007 c. 11 s. 100(3)
- s. 49(2A) inserted by 2007 c. 11 s. 100(4)
- s. 49(3)(a) text amended by 2007 c. 11 s. 100(5)
- s. 49(4)-(6) inserted by 2007 c. 11 s. 100(6)
- s. 51A repealed by S.I. 2008/1146 art. 5(2)(a)
- s. 57 Table A substituted by S.I. 2003/1057 art. 2
- s. 57 Table A substituted by S.I. 2004/776 art. 2
- s. 57 Table A substituted by S.I. 2005/722 art. 2
- s. 57 Table A substituted by S.I. 2006/868 art. 2
- s. 57(3) Table A substituted by S.I. 2007/966 art. 3
- s. 57(3) Table A substituted by S.I. 2008/722 art. 2
- s. 57(3) Table A substituted by S.I. 2009/1030 art. 2
- s. 57(3) Table A substituted by S.I. 2010/919 art. 2
- s. 57(3) Table A substituted by S.I. 2011/898 art. 2(2)
- s. 57(3) text amended by S.I. 2007/966 art. 4
- s. 57(3) Note (6)(a) text amended by S.I. 2008/722 art. 3(a)
- s. 57(3) Note (6)(c) text amended by S.I. 2008/722 art. 3(b)

- s. 57(3) Note (6)(c) text amended by S.I. 2010/919 art. 3
- s. 57(3) Note (6)(c) text amended by S.I. 2011/898 art. 2(3)
- s. 57(4A)-(4G) inserted by 2005 c. 22 s. 2(2)
- s. 57(5)(a) text amended by 2005 c. 22 s. 2(3)(a)
- s. 57(5)(b) text amended by 2005 c. 22 s. 2(3)(b)
- s. 57(7) text amended by 2005 c. 22 s. 2(4)
- s. 57(8) text amended by 2005 c. 22 s. 2(5)
- s. 57(9)(10) inserted by 2005 c. 22 s. 2(6)
- s. 59 modified by SI 1995/2518 reg. 40(5) (as inserted) by S.I. 2004/1675 reg. 5
- s. 60 61 63 64 repealed by 2007 c. 11 Sch. 24 para. 29(d) Sch. 27 Pt. 5(5)
- s. 60 savings for effects of 2007 c. 11 Sch. 24 para. 29(d) by S.I. 2009/571 art. 7
- s. 60 transitional provisions for effects of 2007 c. 11 Sch. 24 para. 29 by S.I. 2009/511 art. 4(a)(i)
- s. 61 savings for effects of 2007 c. 11 Sch. 24 para. 29(d) by S.I. 2009/571 art. 7
- s. 61 transitional provisions for effects of 2007 c. 11 Sch. 24 para. 29 by S.I. 2009/511 art. 4(a)(i)
- s. 65 heading substituted by 2006 c. 25 s. 19(3)(b)
- s. 65(7) inserted by 2006 c. 25 s. 19(3)(a)
- s. 66 heading substituted by 2006 c. 25 s. 19(4)(b)
- s. 66(7) text amended by S.I. 2009/571 Sch. 1 para. 13
- s. 66(9)(c) text amended by S.I. 2009/571 Sch. 1 para. 14
- s. 66(10) inserted by 2006 c. 25 s. 19(4)(a)
- s. 67 omitted by 2008 c. 9 Sch. 41 para. 25(f)
- s. 67(1)(b) transitional provisions for effects of 2007 c. 11 Sch. 24 para. 29 by S.I. 2009/511 art. 4(a)(ii)
- s. 68(5) substituted by 2007 c. 15 Sch. 13 para. 120
- s. 69(1)(ba) inserted by 2006 c. 25 s. 19(5)
- s. 69A(7)(a) text amended by S.I. 2009/571 Sch. 1 para. 15
- s. 70(1) text amended by 2004 c. 12 Sch. 2 para. 3
- s. 72(9) repealed by 2007 c. 11 Sch. 22 para. 8(a) Sch. 27 Pt. 5(1)
- s. 72(11) text amended by 2003 c. 14 s. 17(5)
- s. 73(6A) inserted by 2008 c. 9 s. 120(1)
- s. 74(4) text amended by S.I. 2010/530 Sch. para. 5
- s. 76(1)-(8) excluded by S.I. 2004/674 Sch. 2 para. 3(1)
- s. 76(1) text amended by 2006 c. 25 s. 21(3)
- s. 76(1) text amended by 2007 c. 11 s. 93(6)
- s. 76(1)(d) and word inserted by 2007 c. 11 s. 93(5)
- s. 76(3)(d) text amended by 2007 c. 11 Sch. 27 Pt. 5(4)
- s. 76(3)(f) and word inserted by 2007 c. 11 s. 93(7)
- s. 76(9) modified by S.I. 2004/674 Sch. 2 para. 3(2)
- s. 76(9) restricted by S.I. 2004/674 Sch. 2 para. 3(1)
- s. 76(10) excluded by S.I. 2004/674 Sch. 2 para. 3(1)
- s. 77(1)(a)(b) text amended by 2008 c. 9 Sch. 39 para. 34(2)
- s. 77(4)-(4C) substituted for s. 77(4) by 2008 c. 9 Sch. 39 para. 34(3)
- s. 77(5)(a) text amended by 2008 c. 9 Sch. 39 para. 34(4)(a)
- s. 77(5)(b) and word omitted by 2008 c. 9 Sch. 39 para. 34(4)(b)
- s. 78(1)(a) text amended by 2005 c. 22 s. 4(2)
- s. 78(11) text amended by 2008 c. 9 Sch. 39 para. 35
- s. 79(1)(d) and word inserted by 2011 c. 11 s. 76(2)(a)
- s. 79(5)(d) and word inserted by 2011 c. 11 s. 76(2)(b)
- s. 79(6)(b) words inserted by 2011 c. 11 s. 76(2)(c)
- s. 80 sidenote substituted by 2005 c. 22 s. 3(11)
- s. 80(1)-(1B) substituted for s. 80(1) by 2005 c. 22 s. 3(2)
- s. 80(2) text amended by 2005 c. 22 s. 3(3)
- s. 80(2A) inserted by 2005 c. 22 s. 3(4)
- s. 80(3) text amended by 2005 c. 22 s. 3(5)
- s. 80(3A) substituted by 2005 c. 22 s. 3(6)
- s. 80(3B)(a) text amended by 2005 c. 22 s. 3(7)

- s. 80(4) modified by 2008 c. 9 s. 121(1)
- s. 80(4)-(4ZA) substituted for s. 80(4) by 2005 c. 22 s. 3(8)
- s. 80(4) text amended by 2008 c. 9 Sch. 39 para. 36
- s. 80(4A) substituted for s. 80(4A)(4B) by 2005 c. 22 s. 3(9)
- s. 80(4C) text amended by 2008 c. 9 s. 120(4)
- s. 80(4AA) inserted by 2008 c. 9 s. 120(3)
- s. 80(7) substituted by 2005 c. 22 s. 3(10)
- s. 80A(2)(a) text amended by 2005 c. 22 s. 4(3)(a)
- s. 80A(2)(b) text amended by 2005 c. 22 s. 4(3)(b)
- s. 80A(3)(a) text amended by 2005 c. 22 s. 4(3)(c)
- s. 80A(3)(b) substituted by 2005 c. 22 s. 4(3)(d)
- s. 80A(3)(c) text amended by 2005 c. 22 s. 4(3)(e)
- s. 80A(4)(a) text amended by 2005 c. 22 s. 4(3)(f)
- s. 80A(7) text amended by 2005 c. 22 s. 4(3)(g)
- s. 80B(1A)-(1E) inserted by 2005 c. 22 s. 4(4)
- s. 81(4B)(a) substituted by S.I. 2003/2096 art. 4 5 Sch. Pt. 1 para. 26(a)
- s. 81(4C) substituted by 2008 c. 9 s. 132(2)
- s. 81(4C)(a) text amended by S.I. 2003/2096 art. 4 5 Sch. Pt. 1 para. 26(b)(i)(ii)
- s. 81(4C)(b)(i) substituted by S.I. 2003/2096 art. 4 5 Sch. Pt. 1 para. 26(b)(iii)
- s. 81(5)(a) omitted by 2008 c. 9 s. 132(3)(a)
- s. 81(5)(b) text amended by 2008 c. 9 s. 132(3)(b)
- s. 81(5)(ba) inserted by 2008 c. 9 s. 132(3)(c)
- s. 82 substituted by S.I. 2009/56 Sch. 1 para. 218
- s. 82(3) words substituted by 2003 c. 39 Sch. 8 para. 363
- s. 83(n) text amended by 2006 c. 25 s. 21(4)(a)
- s. 83(t) text amended by 2005 c. 22 s. 4(5)(a)
- s. 83(v) text amended by 2004 c. 12 s. 22(3)
- s. 83(z) by 2002 c. 23 s. 24(4)(b)(5)
- s. 83(zza) inserted by 2006 c. 25 s. 21(4)(b)
- s. 83(ra) inserted by 2003 c. 14 s. 18(2)
- s. 83(ta) text amended by 2005 c. 22 s. 4(5)(b)
- s. 83(wb) inserted by S.I. 2008/1146 art. 3(2)
- s. 83(za)(zb) inserted by 2004 c. 12 Sch. 2 para. 4
- s. 83(zc) inserted by 2007 c. 11 s. 93(8)
- s. 83(zz) omitted by S.I. 2007/2157 Sch. 6 Pt. 1 para. 1
- s. 83(zz) text amended by S.I. 2003/3075 Sch. 2 Pt. 1 para. 1
- s. 83(1) s. 83 renumbered as s. 83(1) by S.I. 2009/56 Sch. 1 para. 219(2)
- s. 83(1) text amended by 2003 c. 14 s. 17(6)
- s. 83(1) text amended by S.I. 2009/56 Sch. 1 para. 219(3)(4)
- s. 83(1)(ha) inserted by 2009 c. 10 s. 77(4)
- s. 83(2) inserted by S.I. 2009/56 Sch. 1 para. 219(5)
- s. 84(2) omitted by S.I. 2009/56 Sch. 1 para. 221(2)
- s. 84(3) substituted by S.I. 2009/56 Sch. 1 para. 221(3)
- s. 84(3) text amended by 2003 c. 14 s. 18(3)
- s. 84(3) text amended by 2004 c. 12 Sch. 2 para. 5(2)
- s. 84(3A) substituted by S.I. 2009/56 Sch. 1 para. 221(4)
- s. 84(3B)(3C) inserted by S.I. 2009/56 Sch. 1 para. 221(5)
- s. 84(4) text amended by S.I. 2009/56 Sch. 1 para. 221(6)
- s. 84(4A)(a) text amended by S.I. 2009/56 Sch. 1 para. 221(7)
- s. 84(4C) text amended by S.I. 2009/56 Sch. 1 para. 221(7)
- s. 84(4D) text amended by S.I. 2009/56 Sch. 1 para. 221(7)
- s. 84(4E)(4F) inserted by 2003 c. 14 s. 17(7)
- s. 84(4E) text amended by S.I. 2009/56 Sch. 1 para. 221(9)
- s. 84(4ZA) text amended by S.I. 2009/56 Sch. 1 para. 221(7)
- s. 84(4ZA)(a) text amended by S.I. 2009/56 Sch. 1 para. 221(8)
- s. 84(5) text amended by S.I. 2009/56 Sch. 1 para. 221(8)
- s. 84(6) text amended by S.I. 2009/56 Sch. 1 para. 221(8)
- s. 84(6A) inserted by 2004 c. 12 Sch. 2 para. 5(3)

- s. 84(6A) text amended by S.I. 2009/56 Sch. 1 para. 221(8)
- s. 84(6B) inserted by 2007 c. 11 s. 93(9)
- s. 84(6B) text amended by S.I. 2009/56 Sch. 1 para. 221(8)
- s. 84(7) text amended by S.I. 2009/56 Sch. 1 para. 221(7)
- s. 84(7) text amended by S.I. 2009/56 Sch. 1 para. 221(8)
- s. 84(7A) text amended by S.I. 2009/56 Sch. 1 para. 221(8)
- s. 84(7B) inserted by 2006 c. 25 s. 21(5)
- s. 84(7B) text amended by S.I. 2009/56 Sch. 1 para. 221(7)
- s. 84(7B) text amended by S.I. 2009/56 Sch. 1 para. 221(8)
- s. 84(7ZA) inserted by S.I. 2008/1146 art. 3(3)
- s. 84(7ZA) text amended by S.I. 2009/56 Sch. 1 para. 221(7)
- s. 84(7ZA) text amended by S.I. 2009/56 Sch. 1 para. 221(8)
- s. 84(8) omitted by S.I. 2009/56 Sch. 1 para. 221(10)
- s. 84(9) text amended by S.I. 2009/56 Sch. 1 para. 221(11)(a)
- s. 84(9)(b) text amended by S.I. 2009/56 Sch. 1 para. 221(11)(b)(c)
- s. 84(9)(c)(d) inserted by S.I. 2009/56 Sch. 1 para. 221(11)(d)
- s. 84(10) text amended by S.I. 2009/56 Sch. 1 para. 221(12)
- s. 85 applied (with modifications) by 2008 c. 28 Sch. 7 para. 26(6) (as substituted) by S.I. 2009/777 Sch. para. 2(4)
- s. 85 modified by 2003 c. 14 s. 37(1)
- s. 85 modified by S.I. 2003/3102 reg. 13(1)
- s. 85 modified by 1994 c. 9 s. 16(3B) (as inserted) by S.I. 2009/56 Sch. 1 para. 203(6)
- s. 85 modified by 1994 c. 9 s. 60(10) (as substituted) by S.I. 2009/56 Sch. 1 para. 207(12)
- s. 85 modified by 1996 c. 8 s. 56(8) (as substituted) by S.I. 2009/56 Sch. 1 para. 237(8)
- s. 85 modified by 2000 c. 17 Sch. 6 para. 123(7) (as substituted) by S.I. 2009/56 Sch. 1 para. 291(9)
- s. 85 modified by 2001 c. 9 s. 42(7) (as substituted) by S.I. 2009/56 Sch. 1 para. 306(9)
- s. 85 modified by SI 2003/3102 reg. 13 (as substituted) by S.I. 2009/56 Sch. 2 para. 126
- s. 85 modified by SI 2007/1509 reg. 5 (as substituted) by S.I. 2009/56 Sch. 2 para. 165
- s. 85 modified by s. 2003 c. 14 s. 37 (as substituted) by S.I. 2009/56 Sch. 1 para. 366
- s. 85 text amended by S.I. 2009/56 Sch. 1 para. 222(1)(3)
- s. 85(1) text amended by S.I. 2009/56 Sch. 1 para. 222(2)
- s. 86 omitted by S.I. 2009/56 Sch. 1 para. 224
- s. 86(2A)-(2D) inserted by 2005 c. 4 Sch. 4 para. 236
- s. 87 modified by 2003 c. 14 s. 37(1)
- s. 87 modified by S.I. 2003/3102 reg. 13(1)
- s. 87 omitted by S.I. 2009/56 Sch. 1 para. 224
- s. 88(5) by 2002 c. 23 s. 24(4)(c)(i)(5)
- s. 88(6) by 2002 c. 23 s. 24(4)(c)(ii)(5)
- s. 89(3) text amended by S.I. 2008/1146 Sch. 1 para. 2
- s. 90(3) word inserted by 2011 c. 11 s. 76(3)
- s. 91(1) text amended by 2007 c. 18 Sch. 2 para. 6(2)
- s. 91(2)(5) text amended by 2007 c. 18 Sch. 2 para. 6(3)
- s. 94(6) text amended by 2007 c. 11 s. 100(7)
- s. 96(1) text amended by 2009 c. 10 Sch. 36 para. 8(2)
- s. 96(1) text amended by 2010 c. 33 s. 22(3)(a)
- s. 96(1) text amended by S.I. 2009/56 Sch. 1 para. 225
- s. 96(8) text amended by 2009 c. 10 Sch. 36 para. 8(3)
- s. 96(10A)(b) text amended by S.I. 2008/1146 Sch. 1 para. 3
- s. 96(10B) inserted by 2003 c. 14 s. 20(1)
- s. 97(1) text amended by S.I. 2009/56 Sch. 1 para. 226(2)
- s. 97(2) omitted by S.I. 2009/56 Sch. 1 para. 226(3)

- s. 97(4)(a) text amended by 2009 c. 10 Sch. 36 para. 9
- s. 97(4)(f) inserted by 2004 c. 12 s. 22(4)
- s. 97(4)(g) inserted by 2004 c. 12 Sch. 2 para. 6
- s. 97(4)(ca) inserted by 2004 c. 12 s. 20(5)
- s. 97(4)(ea) inserted by 2006 c. 25 s. 19(6)
- s. 97(4)(eb) inserted by 2007 c. 11 s. 98(2)
- s. 97(4)(fa) inserted by 2006 c. 25 s. 22(2)
- s. 97(4A) inserted by 2009 c. 10 Sch. 3 para. 25(3)
- s. 97A(1) text amended by 2009 c. 10 Sch. 36 para. 10
- Sch. 1 para. 13(8) inserted by 2003 c. 14 Sch. 2 para. 3
- Sch. 1 para. 1(2) text amended by 2007 c. 11 s. 100(8)
- Sch. 1 para. 1(1)(a)(b) text amended by S.I. 2003/1058 art. 2(a)
- Sch. 1 para. 1(2)(a)(b) text amended by S.I. 2003/1058 art. 2(a)
- Sch. 1 para. 1(3) text amended by S.I. 2003/1058 art. 2(b)
- Sch. 1 para. 4(1)(2) text amended by S.I. 2003/1058 art. 2(b)
- Sch. 1 para. 1(1)(a) text amended by S.I. 2004/775 art. 2(a)
- Sch. 1 para. 1(1)(b) text amended by S.I. 2004/775 art. 2(a)
- Sch. 1 para. 1(2)(a) text amended by S.I. 2004/775 art. 2(a)
- Sch. 1 para. 1(2)(b) text amended by S.I. 2004/775 art. 2(a)
- Sch. 1 para. 1(3) text amended by S.I. 2004/775 art. 2(b)
- Sch. 1 para. 4(1) text amended by S.I. 2004/775 art. 2(b)
- Sch. 1 para. 4(2) text amended by S.I. 2004/775 art. 2(b)
- Sch. 1 para. 1(1)(a) text amended by S.I. 2005/727 art. 2(a)
- Sch. 1 para. 1(1)(b) text amended by S.I. 2005/727 art. 2(a)
- Sch. 1 para. 1(2)(a) text amended by S.I. 2005/727 art. 2(a)
- Sch. 1 para. 1(2)(b) text amended by S.I. 2005/727 art. 2(a)
- Sch. 1 para. 1(3) text amended by S.I. 2005/727 art. 2(b)
- Sch. 1 para. 4(1) text amended by S.I. 2005/727 art. 2(b)
- Sch. 1 para. 4(2) text amended by S.I. 2005/727 art. 2(b)
- Sch. 1 para. 1(1)(a) text amended by S.I. 2006/876 art. 2(a)
- Sch. 1 para. 1(1)(b) text amended by S.I. 2006/876 art. 2(a)
- Sch. 1 para. 1(2)(a) text amended by S.I. 2006/876 art. 2(a)
- Sch. 1 para. 1(2)(b) text amended by S.I. 2006/876 art. 2(a)
- Sch. 1 para. 1(3) text amended by S.I. 2006/876 art. 2(b)
- Sch. 1 para. 4(1) text amended by S.I. 2006/876 art. 2(b)
- Sch. 1 para. 4(2) text amended by S.I. 2006/876 art. 2(b)
- Sch. 1 para. 1(1)(a)(b) text amended by S.I. 2007/941 art. 2(a)
- Sch. 1 para. 1(2)(a)(b) text amended by S.I. 2007/941 art. 2(a)
- Sch. 1 para. 1(3) text amended by S.I. 2007/941 art. 2(b)
- Sch. 1 para. 4(1)(2) text amended by S.I. 2007/941 art. 2(b)
- Sch. 1 para. 1(1)(a) text amended by S.I. 2008/707 art. 2(2)(a)
- Sch. 1 para. 1(1)(b) text amended by S.I. 2008/707 art. 2(2)(a)
- Sch. 1 para. 1(2)(a) text amended by S.I. 2008/707 art. 2(2)(a)
- Sch. 1 para. 1(2)(b) text amended by S.I. 2008/707 art. 2(2)(a)
- Sch. 1 paras. 1(3) text amended by S.I. 2008/707 art. 2(2)(b)
- Sch. 1 paras. 4(1) text amended by S.I. 2008/707 art. 2(2)(b)
- Sch. 1 paras. 4(2) text amended by S.I. 2008/707 art. 2(2)(b)
- Sch. 1 para. 1(1)(a)(b) text amended by S.I. 2009/1031 art. 3(a)
- Sch. 1 para. 1(2)(a)(b) text amended by S.I. 2009/1031 art. 3(a)
- Sch. 1 para. 1(3) text amended by S.I. 2009/1031 art. 3(b)
- Sch. 1 para. 4(1)(2) text amended by S.I. 2009/1031 art. 3(b)
- Sch. 1 para. 1(1)(a)(b) text amended by S.I. 2010/920 art. 3(a)
- Sch. 1 para. 1(2)(a)(b) text amended by S.I. 2010/920 art. 3(a)
- Sch. 1 para. 1(3) text amended by S.I. 2010/920 art. 3(b)
- Sch. 1 para. 4(1)(2) text amended by S.I. 2010/920 art. 3(b)
- Sch. 1 para. 1(1)(a)(b) text amended by S.I. 2011/897 art. 3(a)
- Sch. 1 para. 1(2)(a)(b) text amended by S.I. 2011/897 art. 3(a)
- Sch. 1 para. 1(3) text amended by S.I. 2011/897 art. 3(b)

- Sch. 1 para. 4(1)(2) text amended by [S.I. 2011/897 art. 3\(b\)](#)
- Sch. 3 para. 1(1)(2) text amended by [S.I. 2003/1058 art. 3\(a\)](#)
- Sch. 3 para. 2(1)(a)(b) text amended by [S.I. 2003/1058 art. 3\(b\)](#)
- Sch. 3 para. 2(2) text amended by [S.I. 2003/1058 art. 3\(b\)](#)
- Sch. 3 para. 1(1) text amended by [S.I. 2004/775 art. 3\(a\)](#)
- Sch. 3 para. 1(2) text amended by [S.I. 2004/775 art. 3\(a\)](#)
- Sch. 3 para. 2(1)(a) text amended by [S.I. 2004/775 art. 3\(b\)](#)
- Sch. 3 para. 2(1)(b) text amended by [S.I. 2004/775 art. 3\(b\)](#)
- Sch. 3 para. 2(2) text amended by [S.I. 2004/775 art. 3\(b\)](#)
- Sch. 3 para. 1(1) text amended by [S.I. 2005/727 art. 3\(a\)](#)
- Sch. 3 para. 1(2) text amended by [S.I. 2005/727 art. 3\(a\)](#)
- Sch. 3 para. 2(1)(a) text amended by [S.I. 2005/727 art. 3\(b\)](#)
- Sch. 3 para. 2(1)(b) text amended by [S.I. 2005/727 art. 3\(b\)](#)
- Sch. 3 para. 2(2) text amended by [S.I. 2005/727 art. 3\(b\)](#)
- Sch. 3 para. 1(1) text amended by [S.I. 2006/876 art. 3\(a\)](#)
- Sch. 3 para. 1(2) text amended by [S.I. 2006/876 art. 3\(a\)](#)
- Sch. 3 para. 2(1)(a) text amended by [S.I. 2006/876 art. 3\(b\)](#)
- Sch. 3 para. 2(1)(b) text amended by [S.I. 2006/876 art. 3\(b\)](#)
- Sch. 3 para. 2(2) text amended by [S.I. 2006/876 art. 3\(b\)](#)
- Sch. 3 para. 1(1)(2) text amended by [S.I. 2007/941 art. 3\(a\)](#)
- Sch. 3 para. 2(1)(a)(b) text amended by [S.I. 2007/941 art. 3\(b\)](#)
- Sch. 3 para. 2(2) text amended by [S.I. 2007/941 art. 3\(b\)](#)
- Sch. 3 para. 1(1) text amended by [S.I. 2008/707 art. 2\(3\)\(a\)](#)
- Sch. 3 para. 1(2) text amended by [S.I. 2008/707 art. 2\(3\)\(a\)](#)
- Sch. 3 para. 2(1)(a) text amended by [S.I. 2008/707 art. 2\(3\)\(b\)](#)
- Sch. 3 para. 2(1)(b) text amended by [S.I. 2008/707 art. 2\(3\)\(b\)](#)
- Sch. 3 para. 2(2) text amended by [S.I. 2008/707 art. 2\(3\)\(b\)](#)
- Sch. 3 para. 1(1)(2) text amended by [S.I. 2009/1031 art. 4](#)
- Sch. 3 para. 2(1)(a)(b) text amended by [S.I. 2009/1031 art. 4](#)
- Sch. 3 para. 2(2) text amended by [S.I. 2009/1031 art. 4](#)
- Sch. 3 para. 1(1)(2) text amended by [S.I. 2010/920 art. 4](#)
- Sch. 3 para. 2(1)(a)(b) text amended by [S.I. 2010/920 art. 4](#)
- Sch. 3 para. 2(2) text amended by [S.I. 2010/920 art. 4](#)
- Sch. 3 para. 1(1)(2) text amended by [S.I. 2011/897 art. 4](#)
- Sch. 3 para. 2(1)(a)(b) text amended by [S.I. 2011/897 art. 4](#)
- Sch. 3 para. 2(2) text amended by [S.I. 2011/897 art. 4](#)
- Sch. 4 applied (with modifications) by [2008 c. 9 Sch. 36 para. 34\(4\)](#)
- Sch. 4 para. 6(1) excluded by [S.I. 2004/3150 art. 2](#)
- Sch. 4 para. 6(1) excluded by [S.I. 2010/2925 art. 3](#)
- Sch. 4 para. 5(4) excluded by [SI 1995/1268 art. 10A \(as inserted\) by S.I. 2007/2923 art. 3](#) (This SI amends SI 1995/1268)
- Sch. 4 para. 5(2ZA) inserted by [2003 c. 14 s. 21\(3\)](#)
- Sch. 4 para. 5(4A) inserted by [2003 c. 14 s. 22\(1\)](#)
- Sch. 4 para. 9(4) inserted by [2007 c. 11 s. 99\(3\)](#)
- Sch. 4 para. 5(4A) inserted by [2010 c. 33 Sch. 8 para. 3\(1\)](#)
- Sch. 4 para. 5(3) omitted by [2011 c. 11 s. 74\(3\)](#)
- Sch. 4 para. 5(4A) repealed by [2007 c. 11 s. 99\(2\) Sch. 27 Pt. 6\(1\)](#)
- Sch. 4 para. 5(2)(a) substituted by [2003 c. 14 s. 21\(2\)](#)
- Sch. 4 para. 5(2)(b) substituted by [2011 c. 11 s. 74\(2\)](#)
- Sch. 4 para. 8(2)(b) text amended by [2007 c. 11 s. 100\(9\)](#)
- Sch. 4 para. 3 text amended by [2010 c. 33 s. 20\(2\)](#)
- Sch. 5 para. 7B-7C inserted by [S.I. 2003/863 art. 2\(3\)](#)
- Sch. 5 para. 5A inserted by [S.I. 2004/3149 art. 3](#)
- Sch. 5 omitted by [2009 c. 10 Sch. 36 para. 12](#)
- Sch. 5 para. 7A substituted by [S.I. 2003/863 art. 2\(2\)](#)
- Sch. 5 para. 8 text amended by [S.I. 2003/863 art. 2\(4\)](#)
- Sch. 6 para. 7(1) Sch. 6 para. 7 renumbered as Sch. 6 para. 7(1) by [2007 c. 11 s. 99\(4\)](#)

- Sch. 6 para. 1A inserted by [2004 c. 12 s. 22\(2\)](#)
- Sch. 6 para. 7(2)-(4) inserted by [2007 c. 11 s. 99\(5\)](#)
- Sch. 6 para. 5 repealed by [2003 c. 14 Sch. 1 para. 3 Sch. 43 Pt. 2](#)
- Sch. 6 para. 8 text amended by [2005 c. 22 s. 5](#)
- Sch. 6 para. 1(4) words substituted by [2010 c. 4 Sch. 1 para. 285\(b\)](#)
- Sch. 7 para. 1(5) words substituted by [2010 c. 4 Sch. 1 para. 285\(c\)](#)
- Sch. 7A Group 3 para. 6(2)(c) by [2002 c. 21 Sch. 3 para. 48](#)
- Sch. 7A amended by [S.I. 2008/1410 art. 2](#)
- Sch. 7A Group 2 Note 1(h) inserted by [S.I. 2004/777 art. 3](#)
- Sch. 7A Pt. 2 Group 2 Note para. 1(k) inserted by [S.I. 2005/3329 art. 2](#)
- Sch. 7A Pt. 2 Group 8 9 inserted by [S.I. 2006/1472 art. 4 Sch.](#)
- Sch. 7A Pt. 2 Group 5 Note 1(1)(aa) inserted by [S.I. 2009/1359 art. 3](#)
- Sch. 7A Pt. 2 Group 5 Note 2A inserted by [S.I. 2009/1359 art. 5](#)
- Sch. 7A Pt. 2 Group 5 Note 2(b) substituted by [S.I. 2009/1359 art. 4](#)
- Sch. 7A Pt. 2 Group 2 Notes text amended by [S.I. 2005/726 art. 3](#)
- Sch. 7A Pt. 1 text amended by [S.I. 2006/1472 art. 3](#)
- Sch. 7A Group 7 Note 3 text amended by [S.I. 2007/3448 art. 3 4](#)
- Sch. 7A text amended by [S.I. 2008/2676 art. 2](#)
- Sch. 8 Group 15 Note 1D(e)(f) by [2002 c. 21 Sch. 3 para. 49](#)
- Sch. 8 Group 12 Notes para. (5H)(eaa) inserted by [2003 c. 43 Sch. 4 para. 98](#)
- Sch. 8 Group 8 Note (4E) inserted by [2010 c. 33 s. 22\(1\)\(b\)](#)
- Sch. 8 Group 8 Note (B1)(C1) inserted by [2010 c. 33 s. 21\(3\)](#)
- Sch. 8 Group 8 Item 3(e) inserted by [S.I. 2006/1750 art. 2](#)
- Sch. 8 Pt. 2 Group 15 Note 11(d) inserted by [S.I. 2006/2407 Sch. 9 Pt. 1 para. 10\(b\)](#)
[\(ii\)](#)
- Sch. 8 Pt. 2 Group 17 inserted by [S.I. 2009/2093 art. 4](#)
- Sch. 8 Group 5 Note 21(za) inserted by [S.I. 2010/486 art. 2\(1\)\(a\)](#)
- Sch. 8 Group 5 Note 21 modified by [S.I. 2010/486 art. 2\(2\)](#)
- Sch. 8 Pt. 2 Group 17 omitted by [S.I. 2010/2549 art. 2\(3\)](#)
- Sch. 8 Group 8 Note (A1)(b) substituted by [2010 c. 33 s. 21\(2\)](#)
- Sch. 8 Group 1 Note (3)(ii) substituted by [S.I. 2004/3343 art. 2](#)
- Sch. 8 Group 5 Note 21(b) substituted by [S.I. 2010/486 art. 2\(1\)\(c\)](#)
- Sch. 8 Group 6 text amended by [2011 c. 25 \(N.I.\) Sch. 6 para. 68\(a\)\(b\)](#)
- Sch. 8 Pt. 2 Group 12 Note (5H) text amended by [2006 c. 43 Sch. 1 para. 174](#)
- Sch. 8 Group 8 Item 4 text amended by [2010 c. 33 s. 22\(1\)\(a\)](#)
- Sch. 8 Pt. 2 Group 12 Item 1 text amended by [S.I. 2006/1914 art. 75\(1\)\(a\)](#)
- Sch. 8 Pt. 2 Group 12 Item 1A text amended by [S.I. 2006/1914 art. 75\(1\)\(b\)](#)
- Sch. 8 Pt. 2 Group 15 Item 9 text amended by [S.I. 2006/2407 Sch. 9 Pt. 1 para. 10\(a\)](#)
- Sch. 8 Pt. 2 Group 15 Note 11 text amended by [S.I. 2006/2407 Sch. 9 Pt. 1 para.](#)
[10\(b\)\(i\)](#)
- Sch. 8 Pt. 2 Group 12 Item 1 text amended by [S.I. 2007/289 Sch. 1 para. 5\(2\)](#)
- Sch. 8 Pt. 2 Group 12 Note (2) text amended by [S.I. 2007/3101 reg. 65\(a\)](#)
- Sch. 8 Pt. 1 text amended by [S.I. 2009/2093 art. 3](#)
- Sch. 8 Group 12 text amended by [S.I. 2009/2972 art. 2](#)
- Sch. 8 Pt. 2 Group 12 Item 1 text amended by [S.I. 2010/231 Sch. 4 para. 5\(2\)](#)
- Sch. 8 Pt. 1 text amended by [S.I. 2010/2549 art. 2\(2\)](#)
- Sch. 8 Group 5 Note 21(a) text amended by [S.I. 2010/486 art. 2\(1\)\(b\)](#)
- Sch. 8 Pt. 2 words inserted by [2011 c. 11 s. 75\(3\)](#)
- Sch. 8 Pt. 2 Group 8 Note 4B words substituted by [2010 c. 4 Sch. 1 para. 285\(d\)](#)
- Sch. 8 Pt. 2 words substituted by [2011 c. 11 s. 75\(2\)](#)
- Sch. 8 Group 8 Note (4E) words substituted by [S.I. 2011/2085 Sch. 1 para. 28\(2\)](#)
- Sch. 9 Group 1 Note 2 applied by [SI 1995/2518 reg. 84\(5\) \(as substituted\) by S.I.](#)
[2003/1069 reg. 9](#)
- Sch. 9 Pt. 2 Group 6 Item 5B inserted by [2011 c. 21 Sch. 16 para. 9\(3\)](#)
- Sch. 9 Group 5 Item 2A inserted by [S.I. 2003/1569 art. 2\(a\)](#)
- Sch. 9 Group 7 Item 2A inserted by [S.I. 2007/206 art. 5](#)
- Sch. 9 Group 5 Note (6A) inserted by [S.I. 2008/2547 art. 3\(5\)](#)
- Sch. 9 Group 4 Note (5)-(11) omitted by [2009 c. 10 s. 113\(3\)](#)

- Sch. 9 Pt. 2 Group 6 Item 5A(a) omitted by 2011 c. 21 Sch. 16 para. 9(2)(a)
- Sch. 9 Group 5 Note 2B omitted by S.I. 2003/1568 art. 2
- Sch. 9 Group 5 Note 2A omitted by S.I. 2003/1569 art. 2(d)
- Sch. 9 Group 5 Note 7 omitted by S.I. 2003/1569 art. 2(g)
- Sch. 9 Group 5 Note 9 omitted by S.I. 2003/1569 art. 2(i)
- Sch. 9 Group 2 Item 4(a) Note A1-C1 omitted by S.I. 2004/3083 art. 5
- Sch. 9 Group 7 Item 2(c) omitted by S.I. 2007/206 art. 4(b)
- Sch. 9 Group 5 Note 8 9 omitted by S.I. 2008/1892 art. 2(5)
- Sch. 9 Group 5 Note (8) omitted by S.I. 2008/2547 art. 3(6)
- Sch. 9 Group 5 Note (10) omitted by S.I. 2008/2547 art. 3(6)
- Sch. 9 Pt. 2 Group 7 Item 1(e) repealed by 2008 c. 14 Sch. 15 Pt. 2
- Sch. 9 Group 1 Item 1(b) repealed by S.I. 2008/1146 art. 4(1)
- Sch. 9 Group 1 Note (7) repealed by S.I. 2008/1146 art. 4(2)
- Sch. 9 Group 3 Note 1 repealed by S.I. 2011/2085 Sch. 1 para. 28(3)(a) Sch. 2
- Sch. 9 Group 3 substituted by 2010 c. 33 s. 22(2)
- Sch. 9 Group 5 Item 10 substituted by S.I. 2003/1569 art. 2(c)
- Sch. 9 Group 2 Item 1 substituted by S.I. 2004/3083 art. 3
- Sch. 9 Pt. 2 Group 2 Note (C1)(b) substituted by S.I. 2004/3379 reg. 4(3)
- Sch. 9 item 2(b) substituted by S.I. 2005/2011 Sch. 6 para. 3
- Sch. 9 Group 5 Item 9 substituted by S.I. 2008/1892 art. 2(2)
- Sch. 9 Group 5 Item 10 substituted by S.I. 2008/1892 art. 2(3)
- Sch. 9 Group 5 Note 6 substituted by S.I. 2008/1892 art. 2(4)
- Sch. 9 Group 5 Item 9 substituted by S.I. 2008/2547 art. 3(2)
- Sch. 9 Group 5 Item 10 substituted by S.I. 2008/2547 art. 3(3)
- Sch. 9 Group 5 Note (6) substituted by S.I. 2008/2547 art. 3(4)
- Sch. 9 Group 2 Item 1 substituted for Sch. 9 Group 2 Item 1-3 by S.I. 2004/3083 art. 3
- Sch. 9 Group 3 Note 6 7 substituted for Sch. 9 Group 3 Note 6 by S.I. 2011/2085 Sch. 1 para. 28(3)(f)
- Sch. 9 Group 4 Note (2)-(4) substituted for Sch. 9 Group 4 Note (2)-(8) by S.I. 2006/2685 art. 2(c)
- Sch. 9 Group 4 Note (3)-(8) substituted for Sch. 9 Group 4 Note (3) by S.I. 2005/3328 art. 2
- Sch. 9 Group 4 Note 3 text amended by 2003 c. 14 s. 10(4)(b)
- Sch. 9 Pt. 2 Group 12 Note 1 text amended by 2003 c. 21 Sch. 17 para. 129(3)
- Sch. 9 Group 4 Note (1) text amended by 2009 c. 10 s. 113(2)
- Sch. 9 Group 5 Item 9 text amended by S.I. 2003/1569 art. 2(b)
- Sch. 9 Group 5 Note 5A text amended by S.I. 2003/1569 art. 2(e)
- Sch. 9 Group 5 Note 6 text amended by S.I. 2003/1569 art. 2(f)
- Sch. 9 Group 5 Note 8 text amended by S.I. 2003/1569 art. 2(h)
- Sch. 9 Group 7 Item 9(b) text amended by S.I. 2003/24 art. 2 3
- Sch. 9 Group 2 Item 4(a) text amended by S.I. 2004/3083 art. 4
- Sch. 9 Group 2 Item 4(a) Note 2(a) text amended by S.I. 2004/3083 art. 6
- Sch. 9 Pt. 2 Group 2 Item 2(a) text amended by S.I. 2004/3379 reg. 4(2)
- Sch. 9 Pt. 2 Group 7 Item 1(a) text amended by S.I. 2006/1914 art. 75(2)(a)
- Sch. 9 Pt. 2 Group 7 Item 5 text amended by S.I. 2006/1914 art. 75(2)(b)
- Sch. 9 Group 4 Item 1 text amended by S.I. 2006/2685 art. 2(a)
- Sch. 9 Group 4 Note (1)(d) text amended by S.I. 2006/2685 art. 2(b)
- Sch. 9 Group 7 Item 1 text amended by S.I. 2007/206 art. 3
- Sch. 9 Group 7 Item 2 text amended by S.I. 2007/206 art. 4(a)
- Sch. 9 Group 7 Item 3 text amended by S.I. 2007/206 art. 6
- Sch. 9 Group 4 text amended by S.I. 2007/2163 art. 2-4
- Sch. 9 Pt. 2 Group 7 Item 3 text amended by S.I. 2007/289 Sch. 1 para. 5(3)
- Sch. 9 Pt. 2 Group 7 Note (4) text amended by S.I. 2007/3101 reg. 65(b)
- Sch. 9 Group 14 Item 1(c) text amended by S.I. 2008/1146 Sch. 1 para. 4
- Sch. 9 Pt. 2 Group 6 Item 5A text amended by S.I. 2010/1080 Sch. 1 para. 26 Sch. 2 Pt. 1
- Sch. 9 Pt. 2 Group 6 Note (1)(c)(i) text amended by S.I. 2010/1080 Sch. 1 para. 94

- Sch. 9 Pt. 2 Group 7 Item 3 text amended by S.I. 2010/231 Sch. 4 para. 5(3)
- Sch. 9 Pt. 2 Item 5A text amended by S.I. 2005/3238 Sch. 1 para. 30
- Sch. 9 Pt. 2 Group 14 Note (9) word inserted by 2011 c. 11 s. 76(4)
- Sch. 9 Pt. 2 Group 6 Item 5A words inserted by 2011 c. 21 Sch. 16 para. 9(5)
- Sch. 9 Pt. 2 Group 2 Note 6 words substituted by 2010 c. 4 Sch. 1 para. 285(e)(i)
- Sch. 9 Pt. 2 Group 10 Note 17 words substituted by 2010 c. 4 Sch. 1 para. 285(e)(ii)
- Sch. 9 Pt. 2 Group 6 Item 5A words substituted by 2011 c. 21 Sch. 16 para. 9(4)
- Sch. 9 Pt. 2 Group 6 Item 5A(b) words substituted by 2011 c. 21 Sch. 16 para. 9(2)(b)
- Sch. 9 Group 3 Note 2 words substituted by S.I. 2011/2085 Sch. 1 para. 28(3)(b)
- Sch. 9 Group 3 Note 3 words substituted by S.I. 2011/2085 Sch. 1 para. 28(3)(c)
- Sch. 9 Group 3 Note 4(a) words substituted by S.I. 2011/2085 Sch. 1 para. 28(3)(d)
- Sch. 9 Group 3 Note 5 words substituted by S.I. 2011/2085 Sch. 1 para. 28(3)(e)(i)
- Sch. 9 Group 3 Note 5 words substituted by S.I. 2011/2085 Sch. 1 para. 28(3)(e)(ii)
- Sch. 10 para. 2(3B) inserted by S.I. 2004/778 art. 4
- Sch. 10 para. 3A(2A) inserted by S.I. 2004/778 art. 5(3)
- Sch. 10 para. 3A(5)(cc) inserted by S.I. 2004/778 art. 5(4)
- Sch. 10 para. 21(13) inserted by S.I. 2009/1966 art. 4
- Sch. 10 para. 27(4)(za) inserted by S.I. 2009/1966 art. 7(2)
- Sch. 10 para. 34(2A)(2B) inserted by S.I. 2009/1966 art. 8(3)
- Sch. 10 para. 10(3)(za) inserted by S.I. 2010/485 art. 4(1)(a)
- Sch. 10 para. 15(3A) inserted by S.I. 2010/485 art. 5
- Sch. 10 para. 15A inserted by S.I. 2010/485 art. 6
- Sch. 10 para. 15A(6A) inserted by S.I. 2011/86 art. 6(d)
- Sch. 10 para. 10(3) modified by S.I. 2010/485 art. 4(2)
- Sch. 10 para. 23(1)(b) omitted by S.I. 2010/485 art. 7
- Sch. 10 para. 16(7) omitted by S.I. 2011/86 art. 7
- Sch. 10 para. 8(2) repealed by S.I. 2008/1146 art. 5(2)(b)
- Sch. 10 para. 8(3) repealed by S.I. 2008/1146 art. 5(2)(b)
- Sch. 10 substituted by S.I. 2008/1146 art. 2
- Sch. 10 para. 25(8) substituted by S.I. 2009/1966 art. 5(4)
- Sch. 10 para. 26 substituted by S.I. 2009/1966 art. 6
- Sch. 10 para. 27(4)(b) substituted by S.I. 2009/1966 art. 7(3)
- Sch. 10 para. 15(3A) substituted by S.I. 2011/86 art. 5
- Sch. 10 para. 15A(4) substituted by S.I. 2011/86 art. 6(c)
- Sch. 10 para. 35-37 substituted by S.I. 2011/86 art. 8
- Sch. 10 para. 2(3AA)(b) text amended by S.I. 2004/778 art. 3
- Sch. 10 para. 3A text amended by S.I. 2004/778 art. 5(2)
- Sch. 10 para. 3A(5)(c) text amended by S.I. 2004/778 art. 5(4)
- Sch. 10 para. 3(4) text amended by S.I. 2009/1966 art. 3
- Sch. 10 para. 25(6)(b) text amended by S.I. 2009/1966 art. 5(2)
- Sch. 10 para. 25(7) text amended by S.I. 2009/1966 art. 5(3)
- Sch. 10 para. 34(2) text amended by S.I. 2009/1966 art. 8(2)
- Sch. 10 para. 10(3)(a) text amended by S.I. 2010/485 art. 4(1)(b)
- Sch. 10 para. 15A(1)(b)(ii) text amended by S.I. 2011/86 art. 6(a)
- Sch. 10 para. 15A(2) text amended by S.I. 2011/86 art. 6(b)
- Sch. 10 para. 34(2) words substituted by 2010 c. 4 Sch. 1 para. 285(f)
- Sch. 11 para. 2 by 2002 c. 23 s. 24(1)(b)(i) Sch. 40 Pt. 2(2)
- Sch. 11 para. 2(1) by 2002 c. 23 s. 24(1)(b)(ii) Sch. 40 Pt. 2(2)
- Sch. 11 para. 2(2)(2A) by 2002 c. 23 s. 24(1)(b)(iii) Sch. 40 Pt. 2(2)
- Sch. 11 para. 2A-2B by 2002 c. 23 s. 24(2)-(5)
- Sch. 11 para. 3 by 2002 c. 23 s. 24(3)-(5)
- Sch. 11 para. 2(3A)(3B) inserted by 2006 c. 25 s. 19(7)
- Sch. 11 para. 6A inserted by 2006 c. 25 s. 21(6)
- Sch. 11 para. 10(2A) inserted by 2006 c. 25 s. 20(2)
- Sch. 11 para. 2(3ZA) inserted by 2009 c. 10 s. 78(3)
- Sch. 11 para. 7(2)-(9) omitted by 2008 c. 9 Sch. 36 para. 87(2)
- Sch. 11 para. 10(1)-(2A) omitted by 2008 c. 9 Sch. 36 para. 87(3)

- Sch. 11 para. 14(1)(d) and word omitted by 2008 c. 9 Sch. 44 para. 6
- Sch. 11 para. 6(6)(d) repealed by S.I. 2004/1501 (N.I.) Sch. 2
- Sch. 11 para. 6(6)(b) repealed by 2003 c. 44 Sch. 37 Pt. 6
- Sch. 11 para. 10(3)-(6) repealed by 2007 c. 11 Sch. 22 para. 8(b) Sch. 27 Pt. 5(1)
- Sch. 11 para. 1 substituted by 2005 c. 11 Sch. 4 para. 56
- Sch. 11 para. 2(3B) substituted by S.I. 2007/1421 art. 2
- Sch. 11 para. 4(1)(1A) substituted for Sch. 11 para. 4(1) by 2003 c. 14 s. 17(3)
- Sch. 11 para. 4(2)-(5) substituted for Sch. 11 para. 4(2) by 2003 c. 14 s. 17(4)
- Sch. 11 para. 6(4) substituted for Sch. 11 para. 6(4)-(6) by 2008 c. 9 Sch. 37 para. 5(3)
- Sch. 11 para. 6(3) text amended by 2008 c. 9 Sch. 37 para. 5(2)
- Sch. 11 para. 6A(7) text amended by 2008 c. 9 Sch. 37 para. 6
- Sch. 11 para. 2(3) text amended by 2009 c. 10 s. 78(2)
- Sch. 11 para. 2(3B) text amended by 2010 c. 13 s. 50(2)
- Sch. 12 para. 4(1) Sch. 12 para. 4 renumbered as Sch. 12 para. 4(1) by 2005 c. 4 Sch. 4 para. 237(3)(a)
- Sch. 12 para. 3(5A) inserted by 2005 c. 4 Sch. 4 para. 237(2)(a)
- Sch. 12 para. 3(9)-(11) inserted by 2005 c. 4 Sch. 4 para. 237(2)(b)
- Sch. 12 para. 4(2)-(4) inserted by 2005 c. 4 Sch. 4 para. 237(3)(b)
- Sch. 12 omitted by S.I. 2009/56 Sch. 1 para. 228
- Sch. 12 para. 2(2)(a) substituted by 2007 c. 15 Sch. 10 para. 24(2)(a)
- Sch. 12 para. 7(4)(a) substituted by 2007 c. 15 Sch. 10 para. 24(3)(a)
- Sch. 12 para. 7(7A)(7B) substituted for Sch. 12 para. 7(7) by 2005 c. 4 Sch. 4 para. 237(4)(b)
- Sch. 12 para. 2(2)(b)(c) text amended by 2007 c. 15 Sch. 10 para. 24(2)(b)
- Sch. 12 para. 7(4)(b) text amended by 2007 c. 15 Sch. 10 para. 24(3)(b)
- Sch. 12 para. 7(3)(c) words substituted by 2005 c. 4 Sch. 4 para. 237(4)(a)
- Sch. 13 para. 10 omitted by S.I. 2008/1146 Sch. 1 para. 5(b)
- Sch. 13 para. 8(2) text amended by S.I. 2008/1146 Sch. 1 para. 5(a)
- Sch. 14 para. 8 by 2002 c. 40 s. 278 Sch. 26
- Sch. 14 para. 12 omitted by S.I. 2009/56 Sch. 1 para. 229

Changes and effects yet to be applied to the whole Act, associated Parts and Chapters:

- Act modified by S.I. 2007/1118 art. 4
- Blanket amendment text amended by S.I. 2011/1043 art. 3 4
- Blanket amendment text amended by S.I. 2011/1043 art. 3 6
- Blanket Amendment words substituted by 2005 c. 4 Sch. 11 para. 5

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 3A inserted by 2003 c. 14 Sch. 2 para. 2
- s. 7A inserted by 2009 c. 10 Sch. 36 para. 4
- s. 9A inserted by 2004 c. 12 s. 21(1)
- s. 9A heading text amended by 2010 c. 33 s. 20(1)(b)
- s. 9A(5) substituted by 2010 c. 33 s. 20(1)(a)
- s. 26AB inserted by 2006 c. 25 s. 19(2)
- s. 33B inserted by 2011 c. 11 s. 76(1)
- s. 39A inserted by 2009 c. 10 s. 77(3)
- s. 43D inserted by 2004 c. 12 s. 20(2)
- s. 43AA inserted by 2004 c. 12 s. 20(1)
- s. 51B inserted by 2003 c. 14 Sch. 1 para. 1
- s. 55A inserted by 2006 c. 25 s. 19(1)
- s. 55A text amended by 2010 c. 13 s. 50(1)
- s. 58A inserted by 2004 c. 12 Sch. 2 para. 1
- s. 58B inserted by 2007 c. 11 s. 95(8)
- s. 67A inserted by 2007 c. 15 Sch. 13 para. 119

- s. 67A omitted by 2008 c. 9 Sch. 43 para. 4
- s. 69B inserted by 2006 c. 25 s. 21(2)
- s. 69B(7)(a) text amended by S.I. 2009/571 Sch. 1 para. 16
- s. 77A and heading inserted by 2003 c. 14 s. 18(1)
- s. 77A(1) text amended by S.I. 2007/939 art. 2(a)
- s. 77A(1)(a)-(c) substituted for s. 77A(1)(a)(b) by S.I. 2007/939 art. 2(b)
- s. 77A(9)-(9B) substituted for s. s. 77A(9) by 2007 c. 11 s. 98(1)
- s. 83A-83G inserted by S.I. 2009/56 Sch. 1 para. 220
- s. 85A 85B inserted by S.I. 2009/56 Sch. 1 para. 223
- s. 85B excluded by S.I. 2009/56 Sch. 3 para. 10
- s. 85B modified by 1994 c. 9 s. 16(3B) (as inserted) by S.I. 2009/56 Sch. 1 para. 203(6)
- s. 85B modified by 1994 c. 9 s. 60(10) (as substituted) by S.I. 2009/56 Sch. 1 para. 207(12)
- s. 85B modified by 1996 c. 8 s. 56(8) (as substituted) by S.I. 2009/56 Sch. 1 para. 237(8)
- s. 85B modified by 2000 c. 17 Sch. 6 para. 123(7) (as substituted) by S.I. 2009/56 Sch. 1 para. 291(9)
- s. 85B modified by 2001 c. 9 s. 42(7) (as substituted) by S.I. 2009/56 Sch. 1 para. 306(9)
- Sch. 3B inserted by 2003 c. 14 Sch. 2 para. 4
- Sch. 3B para. 21(1)(b) substituted by 2005 c. 11 Sch. 4 para. 55
- Sch. 3B para. 20(2) substituted by S.I. 2009/56 Sch. 1 para. 227
- Sch. 4A inserted by 2009 c. 10 Sch. 36 para. 11
- Sch. 4A para. 9A inserted by 2009 c. 10 Sch. 36 para. 15(3)
- Sch. 4A para. 13A inserted by 2009 c. 10 Sch. 36 para. 17
- Sch. 4A para. 14A inserted by 2009 c. 10 Sch. 36 para. 15(4)
- Sch. 4A para. 4 omitted by 2009 c. 10 Sch. 36 para. 15(2)
- Sch. 4A para. 16(2)(f) substituted by S.I. 2010/3017 art. 2
- Sch. 10A inserted by 2003 c. 14 Sch. 1 para. 2
- Sch. 10A para. 3(4) inserted by 2006 c. 25 s. 22(3)
- Sch. 11A inserted by 2004 c. 12 Sch. 2 para. 2
- Sch. 11A para. 2A inserted by 2005 c. 22 Sch. 1 para. 4
- Sch. 11A para. 6(1)(c) and word inserted by 2005 c. 22 Sch. 1 para. 5(2)(b)
- Sch. 11A para. 6(2A) inserted by 2005 c. 22 Sch. 1 para. 5(3)
- Sch. 11A para. 11(3)(c) and word inserted by 2005 c. 22 Sch. 1 para. 7(2)(b)
- Sch. 11A para. 11(5) inserted by 2005 c. 22 Sch. 1 para. 7(4)
- Sch. 11A para. 2 substituted by 2005 c. 22 Sch. 1 para. 3
- Sch. 11A para. 6(5) substituted by 2005 c. 22 Sch. 1 para. 5(4)
- Sch. 11A para. 12(3)(3A) substituted for Sch. 11A para. 12(3) by 2005 c. 22 Sch. 1 para. 8
- Sch. 11A para. 1 text amended by 2005 c. 22 Sch. 1 para. 2
- Sch. 11A para. 6(1)(a) text amended by 2005 c. 22 Sch. 1 para. 5(2)(a) Sch. 11 Pt. 1
- Sch. 11A para. 7(9) text amended by 2005 c. 22 Sch. 1 para. 6
- Sch. 11A para. 11(3)(a) text amended by 2005 c. 22 Sch. 1 para. 7(2)(a) Sch. 11 Pt. 1
- Sch. 11A para. 11(4) text amended by 2005 c. 22 Sch. 1 para. 7(3)
- Sch. 11A para. 7(9) text amended by S.I. 2008/954 art. 20
- Sch. 11A para. 10(3)(b) text amended by S.I. 2009/571 Sch. 1 para. 17

Commencement Orders yet to be applied to the Value Added Tax Act 1994:

Commencement Orders bringing legislation that affects this Act into force:

- S.I. 2003/708 art. 2 commences (2001 c. 16)
- S.I. 2003/962 art. 2 commences (2002 c. 21)
- S.I. 2003/1900 art. 2 commences (2003 c. 21)
- S.I. 2003/2093 art. 2 commences (2002 c. 40)
- S.I. 2003/2985 art. 2 commences (2003 c. 14)

- S.I. 2003/3043 art. 2 commences (2002 c. 23)
- S.I. 2003/3142 art. 2-4 commences (2002 c. 11 and 2003 c. 21)
- S.I. 2004/759 art. 2-13 commences (2003 c. 43)
- S.I. 2004/1934 art. 2 commences (2004 c. 12)
- S.I. 2004/3104 art. 2 commences (2004 c. 12)
- S.I. 2005/910 art. 3 commences (2003 c. 39)
- S.I. 2005/950 art. 2-4 commences (2003 c. 44)
- S.I. 2005/1126 art. 2 commences (2005 c. 11)
- S.I. 2005/2010 art. 2 commences (2005 c. 22)
- S.I. 2005/2122 art. 2 amendment to earlier commencing SI 2005/950 Sch. 2 para. 23
- S.I. 2006/1014 art. 2 Sch. 1 2 commences (2005 c. 4)
- S.I. 2006/1407 Sch. 1 Pt. 2 para. 12 commences (2002 c. 17)
- S.I. 2006/2149 art. 2 commences (2006 c. 25)
- S.I. 2007/946 art. 2 commences (2005 c. 22)
- S.I. 2007/1419 art. 2 commences (2006 c. 25)
- S.I. 2008/568 art. 2 commences (2007 c. 11)
- S.I. 2008/839 art. 2 commences (2007 c. 18)
- S.I. 2008/1653 art. 2 commences (2007 c. 15)
- S.I. 2009/107 art. 2-5 Sch. 1-5 Commencement Order
- S.I. 2009/402 art. 2 commences (2008 c. 9)
- S.I. 2009/403 art. 2 commences (2008 c. 9)
- S.I. 2009/404 art. 2 commences (2008 c. 9)
- S.I. 2009/511 art. 2 commences (2008 c. 9)
- S.I. 2009/1604 art. 2 commences (2005 c. 4)
- S.I. 2010/708 art. 1-14 commences (2008 c. 14)
- S.I. 2010/1621 art. 1 2 commences (S.I. 2010/231)
- S.I. 2011/3019 art. 3 Sch. 1 Comencement Order
- S.S.I. 2003/456 art. 2 commences (2000 asp 5)
- S.S.I. 2004/528 art. 2 commences (2000 asp 6)
- S.S.I. 2009/319 art. 2 Sch. 1 commences (2008 asp 5)
- S.R. 2006/63 art. 2 commences (S.I. 2004/1501 (N.I.))