



Value Added Tax Act 1994

1994 CHAPTER 23

PART VI

SUPPLEMENTARY PROVISIONS

Supplementary provisions

97 Orders, rules and regulations

- (1) Any order made by the Treasury or the Lord Chancellor under this Act and any regulations or rules under this Act shall be made by statutory instrument.
- (2) A statutory instrument containing an order under section 86 or rules under paragraph 9 of Schedule 12 shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) An order to which this subsection applies shall be laid before the House of Commons; and unless it is approved by that House before the expiration of a period of 28 days beginning with the date on which it was made, it shall cease to have effect on the expiration of that period, but without prejudice to anything previously done thereunder or to the making of a new order.

In reckoning any such period no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than 4 days.

- (4) Subject to section 53(4), subsection (3) above applies to—
 - (a) an order under section 5(4) or 28;
 - (b) an order as a result of which goods of any description become goods to which section 22(3) applies;
 - (c) an order under this Act making provision—
 - (i) for increasing the rate of VAT in force at the time of the making of the order;
 - (ii) for excluding any VAT from credit under section 25;

Status: This is the original version (as it was originally enacted).

- (iii) for varying Schedule 8 or 9 so as to abolish the zero-rating of a supply or to abolish the exemption of a supply without zero-rating it;
 - (d) an order under section 51, except one making only such amendments as are necessary or expedient in consequence of provisions of an order under this Act which—
 - (i) vary Schedule 8 or 9; but
 - (ii) are not within paragraph (c) above;
 - (e) an order under section 54(4) or (8).
- (5) A statutory instrument made under any provision of this Act except—
- (a) an order made under section 79, or
 - (b) an instrument as respects which any other Parliamentary procedure is expressly provided, or
 - (c) an instrument containing an order appointing a day for the purposes of any provision of this Act, being a day as from which the provision will have effect, with or without amendments, or will cease to have effect,
- shall be subject to annulment in pursuance of a resolution of the House of Commons.

98 Service of notices

Any notice, notification, requirement or demand to be served on, given to or made of any person for the purposes of this Act may be served, given or made by sending it by post in a letter addressed to that person or his VAT representative at the last or usual residence or place of business of that person or representative.

99 Refund of VAT to Government of Northern Ireland

The Commissioners shall refund to the Government of Northern Ireland the amount of the VAT charged on the supply of goods or services to that Government, on the acquisition of any goods by that Government from another member State or on the importation of any goods by that Government from a place outside the member States, after deducting therefrom so much of that amount as may be agreed between them and the Department of Finance and Personnel for Northern Ireland as attributable to supplies, acquisitions and importations for the purpose of a business carried on by the Government of Northern Ireland.

100 Savings and transitional provisions, consequential amendments and repeals

- (1) Schedule 13 (savings and transitional provisions) and Schedule 14 (consequential amendments) shall have effect.
- (2) The enactments and Orders specified in Schedule 15 are hereby repealed to the extent mentioned in the third column of that Schedule.
- (3) This section is without prejudice to the operation of sections 15 to 17 of the Interpretation Act 1978 (which relate to the effect of repeals).

101 Commencement and extent

- (1) This Act shall come into force on 1st September 1994 and Part I shall have effect in relation to the charge to VAT on supplies, acquisitions and importations in prescribed accounting periods ending on or after that date.

- (2) Without prejudice to section 16 of the Interpretation Act 1978 (continuation of proceedings under repealed enactments) except in so far as it enables proceedings to be continued under repealed enactments, section 72 shall have effect on the commencement of this Act to the exclusion of section 39 of the 1983 Act.
- (3) This Act extends to Northern Ireland.
- (4) Paragraph 23 of Schedule 13 and paragraph 7 of Schedule 14 shall extend to the Isle of Man but no other provision of this Act shall extend there.

102 Short title

This Act may be cited as the Value Added Tax Act 1994.