



Value Added Tax Act 1994

1994 CHAPTER 23

PART II

RELIEFS, EXEMPTIONS AND REPAYMENTS

Reliefs etc. generally available

32 Relief on supply of certain second-hand goods

- (1) The Treasury may by order make provision for securing a reduction of the VAT chargeable on the supply of goods of such descriptions as may be specified in the order in cases where no VAT was chargeable on a previous supply of the goods and such other conditions are satisfied as may be specified in the order or as may be imposed by the Commissioners in pursuance of the order.
- (2) The amount of the reduction that may be secured by an order under this section shall not exceed the amount of VAT that would have been chargeable on the previous supply had VAT been chargeable on it at the same rate as that at which the VAT to be reduced would be chargeable but for the reduction.
- (3) An order under this section making provision for reducing the VAT chargeable on the supply of goods of any description may include provision—
 - (a) for giving relief from the VAT chargeable on the acquisition of goods of that description from another member State or the importation of goods of that description from a place outside the member States; and
 - (b) for securing the like reduction where no VAT was chargeable on the acquisition of goods of that description from another member State or the importation of goods of that description from a place outside the member States as where no VAT was chargeable on a previous supply of the goods.
- (4) An order under this section may extend to cases where the previous supply or the acquisition or importation took place before VAT was chargeable on any supply, acquisition or importation.

Status: This is the original version (as it was originally enacted).

- (5) The preceding provisions of this section shall, with the necessary modifications, apply in relation to cases where consequential relief from VAT was given on a previous supply by an order under section 25(7) but the relief did not extend to the whole amount of the VAT.
- (6) An order under this section may make different provision for goods of different descriptions and for different circumstances.
- (7) In this section references to a supply on which no VAT was chargeable include references to a transaction treated by virtue of an order under section 5(3) as neither a supply of goods nor a supply of services.