

## SCHEDULES

### SCHEDULE 8

#### VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

#### PART 2

##### AMENDMENTS OF OTHER ENACTMENTS

##### *Diplomatic Privileges Act 1964*

- 100 In section 2 of the Diplomatic Privileges Act 1964 (application of Vienna Convention), in subsection (5A)—
- (a) for “10 or 15” substitute “1(1)(c)”, and
  - (b) for “(acquisitions from other member States and importations from outside the European Union)” substitute “(imposition of charge to value added tax on imported goods)”.

##### *Commonwealth Secretariat Act 1966*

- 101 In paragraph 10 of the Schedule to the Commonwealth Secretariat Act 1966 (immunities and privileges), in sub-paragraph (1A)—
- (a) for “10 or 15” substitute “1(1)(c)”, and
  - (b) for “(acquisitions from other member States and importations from outside the European Union)” substitute “(imposition of charge to value added tax on imported goods)”.

##### *Consular Relations Act 1968*

- 102 (1) The Consular Relations Act 1968 is amended as follows.
- (2) In section 1 (application of Vienna Convention), in subsection (8A)—
- (a) for “10 or 15” substitute “1(1)(c)”, and
  - (b) for “(acquisitions from other member States and importations from outside the European Union)” substitute “(imposition of charge to value added tax on imported goods)”.
- (3) In section 8 (refund of customs duty on hydrocarbon oils), in subsection (1), omit “or acquisition from another member State”.

##### *International Organisations Act 1968*

- 103 In paragraph 19 of Schedule 1 to the International Organisations Act 1968 (privileges and immunities), in sub-paragraph (c)—
- (a) for “10 or 15” substitute “1(1)(c)”, and

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- (b) for “(acquisitions from other member States and importations from outside the European Union)” substitute “(imposition of charge to value added tax on imported goods)”.

*Diplomatic and other Privileges Act 1971*

- 104 In section 1 of the Diplomatic and other Privileges Act 1971 (refund of customs duties on hydrocarbon oil used for diplomatic or Commonwealth Secretariat purposes), in subsection (5)—
  - (a) for “10 or 15” substitute “1(1)(c)”, and
  - (b) for “(acquisitions from other member States and importations from outside the European Union)” substitute “(imposition of charge to value added tax on imported goods)”.

*Customs and Excise Duties (General Reliefs) Act 1979*

- 105 In section 13 of the Customs and Excise Duties (General Reliefs) Act 1979 (power to provide, in relation to persons entering the United Kingdom, for reliefs from duty and value added tax and for simplified computation of duty and tax), in subsection (4), in the definition of “value added tax”, omit the words from “from places outside” to the end.

*Finance Act 1994*

- 106 In the Finance Act 1994, in Schedule 5 (decisions subject to review and appeal), in paragraph 9B, for “third country goods” substitute “imported goods”.

*Vehicle Excise and Registration Act 1994*

- 107 In section 8 of the Vehicle Excise and Registration Act 1994 (vehicles removed into UK), in subsection (2)—
  - (a) for paragraph (a) substitute—
    - “(a) that any value added tax charged on any supply involving the removal of the vehicle into the United Kingdom has been or will be paid or remitted,”,
  - (b) in paragraph (b), omit “from a place outside the member States”, and
  - (c) in paragraph (c), omit “acquisition or”.

*Finance Act 2003*

- 108 The Finance Act 2003 is amended as follows.
- 109 In section 24 (taxes and duties on importation and exportation: penalties), in subsection (3), in the definition of “import VAT”, for “from places outside the member States” substitute “into the United Kingdom”.
- 110 In section 26 (penalty for contravention of relevant rule), in subsection (8), omit paragraph (d).

*Finance Act 2007*

- 111 (1) Paragraph 1 of Schedule 24 to the Finance Act 2007 (penalties for errors) is amended as follows.

- (2) In the table, omit the third entry relating to VAT (return under a special scheme).
- (3) Omit sub-paragraphs (4A) to (4C).

*Finance Act 2008*

- 112 The Finance Act 2008 is amended as follows.
- 113 (1) Schedule 36 (information and inspection powers) is amended as follows.
  - (2) In paragraph 11—
    - (a) in sub-paragraph (1), omit paragraph (b) (but not the “or” at the end of that paragraph), and
    - (b) in sub-paragraph (2), in paragraph (c), omit the words from “, the acquisition” to “acquisitions”.
  - (3) In paragraph 34—
    - (a) in sub-paragraph (1)—
      - (i) omit paragraph (b) (but not the “or” at the end of that paragraph), and
      - (ii) in paragraph (c), omit “from a place outside the member States”, and
    - (b) in sub-paragraph (4), omit “, 11”.
  - (4) In paragraph 63, in sub-paragraph (3), omit paragraph (b) (but not the “and” at the end of that paragraph).
- 114 (1) Schedule 41 (penalties: failure to notify and certain VAT and excise wrongdoing) is amended as follows.
  - (2) In paragraph 1, in the table—
    - (a) omit the second entry relating to Value Added Tax (obligation to notify under Schedule 2 to the Value Added Tax Act 1994),
    - (b) omit the third entry relating to Value Added Tax (obligations to notify under Schedule 3 to the Value Added Tax Act 1994), and
    - (c) omit the fifth entry relating to Value Added Tax (obligation to notify under regulations made under paragraph 2(4) of Schedule 11 to the Value Added Tax Act 1994).
  - (3) In paragraph 7—
    - (a) omit sub-paragraph (5),
    - (b) in sub-paragraph (6)—
      - (i) for “any other” substitute “a”, and
      - (ii) omit “, but subject to sub-paragraph (8)”,
    - (c) in sub-paragraph (7), in paragraph (a), omit “, paragraph 8(2) of Schedule 3 to that Act”, and
    - (d) omit sub-paragraph (8).

*Finance Act 2009*

- 115 The Finance Act 2009 is amended as follows.
- 116 In section 101 (late payment interest on sums due to HMRC), omit subsections (10) and (11).

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- 117 In section 108 (suspension of penalties during currency of agreement for deferred payment), in the table in subsection (5), in the entry relating to value added tax, omit “or under paragraph 16F of Schedule 3B, or paragraph 26 of Schedule 3BA, to that Act”.
- 118 (1) Schedule 55 (penalty for failure to make returns etc) is amended as follows.
- (2) In paragraph 1—
- (a) in sub-paragraph (4), in the definition of “filing date”, omit “(or, in the case of a return mentioned in item 7AA or 7AB of the Table, to the tax authorities to whom the return is required to be delivered)”, and
  - (b) in the table, omit items 7AA and 7AB (returns relating to Schedules 3BA and 3B to the Value Added Tax Act 1994).
- (3) In paragraph 13A, in sub-paragraph (1), for “7A to 7B” substitute “7A, 7B”.
- 119 In paragraph 1 of Schedule 56 (penalty for failure to make payments on time), in the table—
- (a) omit items 6BA and 6BB (amounts payable under returns relating to Schedules 3B and 3BA to the Value Added Tax Act 1994), and
  - (b) omit items 13AA and 13AB (amounts assessed under section 73(1) of the Value Added Tax Act 1994 by virtue of Schedules 3B and 3BA of that Act).

#### *Finance Act 2011*

- 120 In paragraph 45 of Schedule 23 to the Finance Act 2011 (power to obtain data: meaning of “tax”), in sub-paragraph (3), omit paragraph (b) (together with the “and” before that paragraph).

#### *Finance Act 2016*

- 121 In Schedule 18 to the Finance Act 2016 (serial tax avoidance)—
- (a) in paragraph 5(4)—
    - (i) omit paragraph (b) (but not the “and” at the end of the paragraph), and
    - (ii) in paragraph (c), omit “from a place outside the member States”,
  - (b) in paragraph 6(2)—
    - (i) omit paragraph (b) (but not the “and” at the end of the paragraph), and
    - (ii) in paragraph (c), omit “from a place outside the member States”, and
  - (c) in paragraph 36(8)—
    - (i) omit paragraph (b), and
    - (ii) in paragraph (c), omit “from a place outside the member States”.

#### *Finance (No. 2) Act 2017*

- 122 The Finance (No. 2) Act 2017 is amended as follows.
- 123 (1) Section 48 (carrying on a third country goods fulfilment business) is amended as follows.
- (2) In subsection (1)—

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- (a) in the opening words, for “a third country goods” substitute “an imported goods”,
  - (b) in paragraph (a)—
    - (i) for “third country goods” substitute “imported goods”, and
    - (ii) for “established in a Member State” substitute “UK-established”, and
  - (c) in paragraph (b)—
    - (i) for “third country goods” substitute “imported goods”, and
    - (ii) for “established in a Member State” substitute “UK-established”.
- (3) In subsection (3), for “a third country goods” substitute “an imported goods”.
- (4) For subsections (4) and (5) substitute—
  - “(4) Goods are “imported goods” if they have been imported into the United Kingdom for the purposes of VATA 1994 (as to which, see section 15).
  - (5) A person is “UK-established” if the person’s business establishment is in the United Kingdom as determined for the purposes of section 9 of VATA 1994.”
- (5) In the heading, for “a third country goods” substitute “an imported goods”.
- 124 In section 49 (requirement for approval), in subsections (1) to (3) and (5), for “a third country goods” substitute “an imported goods”.
- 125 In section 50 (register of approved persons), in subsection (3), for “a third country goods” substitute “an imported goods”.
- 126 In section 51 (regulations relating to approval, registration etc), in subsection (1)(d), for “a third country goods” substitute “an imported goods”.
- 127 In section 53 (offence), in subsections (1)(a) and (2)(a), for “a third country goods” substitute “an imported goods”.
- 128 In section 54 (forfeiture), in subsections (1)(a) and (2)(b), for “a third country goods” substitute “an imported goods”.
- 129 In section 55 (penalties), in subsection (1), for “a third country goods” substitute “an imported goods”.
- 130 (1) Schedule 13 (third country goods fulfilment businesses: penalty) is amended as follows.
  - (2) In paragraph 1(1)(a), for “a third country goods” substitute “an imported goods”.
  - (3) In the heading of the Schedule, for “Third country goods” substitute “Imported goods”.
- 131 In Schedule 17 (disclosure of tax avoidance schemes: VAT and other indirect taxes), in paragraph 6—
  - (a) in sub-paragraph (3)—
    - (i) omit paragraph (b), and
    - (ii) in paragraph (c), omit “from a place outside the member States”, and
  - (b) in sub-paragraph (5)—
    - (i) omit paragraph (b), and
    - (ii) in paragraph (c), omit “from a place outside the member States”.

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*Consequential repeals*

- 132 In consequence of the amendments made by the other provisions of this Schedule, the following are repealed or revoked—
- (a) in the Finance Act 1996, paragraphs 3, 4, 6, 7, 14 and 15 of Schedule 3,
  - (b) in the Postal Services Act 2000, paragraph 22 of Schedule 8,
  - (c) in the Finance Act 2001, section 100(2) and paragraph 4(4) and (5) of Schedule 31,
  - (d) in the Finance Act 2002, section 25,
  - (e) in the Finance Act 2003, section 23 and Schedule 2,
  - (f) in the Finance Act 2006, section 19(3) and (4),
  - (g) in the Finance Act 2009, section 78,
  - (h) in the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, paragraph 227 of Schedule 1,
  - (i) in the Corporation Tax Act 2010, paragraph 285(c) of Schedule 1,
  - (j) in the Finance Act 2012—
    - (i) paragraphs 14, 15 and 17 of Schedule 28, and
    - (ii) paragraphs 2(2), 9, 10 and 12(3), (6) and (7) of Schedule 29,
  - (k) in the Value Added Tax (Relief for European Research Infrastructure Consortia) Order 2012, article 3,
  - (l) in the Finance Act 2014, sections 103 and 104(4) and Schedule 22,
  - (m) in the Bankruptcy (Scotland) Act 2016 (Consequential Provisions and Modifications) Order 2016, paragraph 12(3) and (8) of Schedule 1,
  - (n) in the Finance Act 2016, section 123(12), and
  - (o) in the Value Added Tax (Increase of Registration Limits) Order 2017, article 4.