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STATUTORY INSTRUMENTS

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**2000 No. 266**

**VALUE ADDED TAX**

**The Value Added Tax (Deemed Supply of Goods) Order 2000**

<i>Made</i>	- - - -	<i>8th February 2000</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>8th February 2000</i>
<i>Coming into force</i>	- -	<i>1st April 2000</i>

The Treasury, in exercise of the powers conferred on them by paragraph 8(4) of Schedule 4 to the Value Added Tax Act 1994(1) hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Deemed Supply of Goods) Order 2000 and shall come into force on 1st April 2000 but shall have effect only in relation to a person who ceases to be a taxable person on or after that date.

2. In paragraph 8(1)(c) of Schedule 4 to the Value Added Tax Act 1994 (no deemed supply on person ceasing to be taxable if VAT would not exceed £250) for “£250” there shall be substituted “£1,000”.

8th February 2000

*Greg Pope*  
*Bob Ainsworth*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

Paragraph 8 of Schedule 4 to the Value Added Tax Act 1994 provides that a supply of goods is deemed to be made in certain circumstances when a person ceases to be a taxable person. However, a supply is not deemed to be made if the VAT on the deemed supply would not be more than £250. The effect of this Order is that a supply will not be deemed to be made if the VAT on the deemed supply would not be more than £1,000.