Value Added Tax Act 1994

CHAPTER 23

VALUE ADDED TAX ACT 1994

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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

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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”

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18 Interpretation of paragraph 1(7): introductory

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Liability to be registered

(1) Subject to sub-paragraphs (3) to (7) below, a person...

(1) Paragraph 2 below is for the purpose of preventing...

(1) Without prejudice to paragraph 1 above, if the Commissioners...

A person who has become liable to be registered under...

(1) Subject to sub-paragraph (2) below, a person who has...

Notification of liability and registration

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

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

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

Where a person becomes liable to be registered by virtue...

Entitlement to be registered

Where a person who is not liable to be registered...

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

Notification of end of liability or entitlement etc

A person registered under paragraph 5, 6 or 9 above...

A person registered under paragraph 10 above who—

Cancellation of registration

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

Exemption from registration

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

Power to vary specified sums by order

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

Supplementary

The value of a supply of goods or services shall...

Any notification required under this Schedule shall be made in...

In this Schedule “registrable” means liable or entitled to be...

References in this Schedule to supplies are references to supplies...

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1 (1) A person becomes liable to be registered under this...
2 (1) A person does not become liable to be registered...
3 A person is treated as having become liable to be...
4 (1) A person does not cease to be liable to...

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...

Notification of end of liability

7 (1) A person registered under paragraph 5 or 6 who,...

Cancellation of registration

8 (1) The Commissioners must cancel a person's registration under this...
9 (1) The Commissioners may cancel a person's registration under this...
10 In determining for the purposes of paragraphs 8 and 9...
11 (1) The Commissioners may cancel a person's registration under this...
12 Paragraphs 8 to 11 are subject to paragraph 18 of...

Exemption from registration

13 (1) The Commissioners may exempt a person from registration under...

Supplementary

14 Any notification required under this Schedule must be made in...

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...

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...

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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...

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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...

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...

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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...

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8 Any notification required under this Schedule shall be made in...

9 (1) For the purposes of this Schedule a supply of...

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1 Persons registered under this Schedule are to be registered in...

Persons who may be registered

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Qualifying supplies

3 (1) In this Schedule “ qualifying supply ” means a...

Registration request

4 (1) If a person— (a) satisfies the Commissioners that the...

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5 . . . . . . . . . ....

Registration number

6 On registering a person under this Schedule, the Commissioners must...

Obligation to notify changes

7 (1) . . . . . . . . ....

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...  

9 . . . . . . . . . ....

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10 (1) A person is liable to pay VAT under and...

Obligation to submit special accounting returns

11 (1) A person who is, or has been, registered under...

Further obligations with respect to special accounting returns

12 (1) A special accounting return is to be made out...

Payment of VAT

13 (1) A person who is required to submit a special...

Obligations to keep and produce records

14 (1) A person must keep records of the transactions which...

Commissioners' power to request production of records

15 (1) The Commissioners may request a person to make available...

15A Section 44 of the Commissioners for Revenue and Customs Act...

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Assessment in connection with increase in consideration

16A (1) Sub-paragraphs (2) to (4) make modifications of sections 73...

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16B References to prescribed accounting periods in the following provisions are...

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16C (1) Where a person who has made a relevant special...

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16D (1) Sub-paragraph (2) states the “reckonable date” for...

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16E (1) A person who is required to make a relevant...

Further default after service of notice

16F (1) If a person on whom a special surcharge liability...
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16G (1) A person who would otherwise have been liable to...

Interest in certain cases of official error

16H (1) Section 78 (interest in certain cases of official error)...

Overpayments

16I (1) A person may make a claim if the person—...

Overpayments: supplementary

16J (1) In section 80— (a) subsections (3) to (3C) (unjust...

Increase or decrease in consideration for a supply

16K (1) This paragraph applies where— (a) a person makes a...

Bad debts

16L Where a participant in a special scheme—

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16M Where a person corrects a special scheme return in a...

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18ZA (1) A person who— (a) is a participant in a...

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18A In paragraph 1 of Schedule 6 (valuation: supply to connected...

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2 (1) In this Schedule “scheme services” means electronically...

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Persons who may be registered

4 (1) A person may register under the Union scheme if...

Becoming registered

5 (1) The Commissioners must register under the Union scheme any...

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6 (1) A person registered under the Union scheme must inform...

Cancellation of registration

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Union scheme returns

9 (1) A person who is or has been registered under...

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11 (1) A person who is required to submit a Union...
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12 (1) A person who is registered under the Union scheme...

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15 (1) A participant in a non-UK special scheme is not...

De-registration

16 (1) Sub-paragraph (2) applies where a person who is registered...

Scheme participants who are also registered under this Act

17 (1) A person who—(a) is a participant in a...

Value of supplies to connected persons

18 In paragraph 1 of Schedule 6 (valuation: supply to connected...
Further default after service of notice

26 (1) If a person on whom a special surcharge liability...

Default surcharge: exceptions for reasonable excuse etc

27 (1) A person who would otherwise have been liable to...

Interest in certain cases of official error

28 (1) Section 78 (interest in certain cases of official error)...

Overpayments

29 (1) A person may make a claim if the person—...

Overpayments: supplementary

30 (1) In section 80— (a) subsections (3) to (3C) (unjust...

Increase or decrease in consideration for a supply

31 (1) This paragraph applies where— (a) a person makes a...

Bad debts

32 Where a participant in a non-UK special scheme—

Records relating to supplies in UK

33 (1) A person who is a participant in a non-UK...

Penalties for errors: disclosure

34 Where a person corrects a non-UK return in a way...

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35 Where a participant in a non-UK special scheme is liable...

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2 Matters to be treated as supply of goods or services

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...

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2 (1) A supply of services consisting of the transportation of...

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3 (1) A supply of services consisting of the short-term hiring...

Cultural, educational and entertainment services etc

4 . . . . . . . . .

Restaurant and catering services: general

5 (1) A supply of services to which this paragraph applies...

EC on-board restaurant and catering services

6 (1) A supply of services consisting of

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7 (1) Where—(a) a supply of services consisting of the...

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9 (1) Where—(a) a supply of services consisting of the...

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9A (1) A supply to a relevant business person of services...

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9B Where—(a) a supply of services to a relevant business...

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9D (1) This paragraph applies to a supply of services consisting...

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9E (1) This paragraph applies to a supply of services to...
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10 (1) A supply of services to which this paragraph applies...

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11 (1) A supply of services to a person who is...

Intra-Community transport of goods

12 A supply of services to a person who is not...

Ancillary transport services

13 (1) A supply to a person who is not a...

Long-term hiring of means of transport

13A (1) A supply to a person who is not a...

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14 A supply to a person who is not a relevant...

Cultural, educational and entertainment services etc

14A (1) A supply to a person who is not a...

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15 (1) A supply to a person who is not a...

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16 (1) A supply consisting of the provision to a person...

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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...

4 Acceptance of any obligation to refrain from pursuing or exercising,...

5 Banking, financial and insurance services (including reinsurance, but not including...)

5A The provision of access to, and of transport or transmission...

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...

7B Radio and television broadcasting services.

7C Electronically supplied services, for example— (a) website supply, web-hosting and...

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—...

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B1 (1) The Treasury must, by order, make provision about the...

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C1 (1) For the purposes of this Part of this Schedule—...

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2 Where— (a) the whole or part of a business carried...
2A (1) This paragraph applies if— (a) a taxable person (“P”)...
3 (1) Where— (a) any goods whose supply involves their removal...
4 (1) Sub-paragraph (2) applies where— (a) goods or services are...
5 Valuation: special cases
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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...
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5. Meaning of “house in multiple occupation conversion”
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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
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GROUP 8 — CONTRACEPTIVE PRODUCTS

1. Supplies of contraceptive products, other than relevant exempt supplies.
   NOTES:...
1. Meaning of “contraceptive products”
2. Meaning of “relevant exempt supplies”

GROUP 9 — WELFARE ADVICE OR INFORMATION

1. Supplies of welfare advice or information by—
1. Meaning of “welfare advice or information”
2. Meaning of “state-regulated”
3. Supplies not included in item 1
GROUP 12

CARAVANS

1 Item No
2 The supply of such services as are described in paragraph...

GROUP 13

CABLE-SUSPENDED PASSENGER TRANSPORT SYSTEMS

Supplies not within item 1

1 Item 1 does not include the transport of passengers to,...
2 For the purposes of Note 1 any question as to...

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.
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,...
4A Sports drinks that are advertised or marketed as products designed...
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...

Notes

GROUP 4—TALKING BOOKS FOR THE BLIND AND DISABLED 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—
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 . . . . . . .
3 . . . . . . .

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...

Notes:

**GROUP 11— BANK NOTES**

1 Item No.

**GROUP 12— DRUGS, MEDICINES, AIDS FOR THE DISABLED, ETC.**

1 Item No.
1A . . . . . . . . .
2 The supply to a disabled person for domestic or his...
2A (1) The supply of a motor vehicle (other than a...
2B (1) The supply of a qualifying motor vehicle (other than...
3 The supply to a disabled person of services of adapting...
4 The supply to a charity of services of adapting goods...
5 The supply to a disabled person or to a charity...
6 The supply of goods in connection with a supply described...
7 The supply to a disabled person or to a charity...
8 The supply to a disabled person of a service of...
9 The supply to a charity of a service described in...
10 The supply to a disabled 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 disabled 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 disabled 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...
3 The export of any goods by a charity to...
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:
GROUP 17—EMISSIONS ALLOWANCES

Item

GROUP 18 — EUROPEAN RESEARCH INFRASTRUCTURE CONSORTIA

Item No. The supply of goods or services to an ERIC ....

GROUP 19 - WOMEN'S SANITARY PRODUCTS

1 Item No.

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 Insurance transactions and reinsurance transactions.
4 The provision by an insurance broker or insurance agent of...

Notes:

GROUP 3— POSTAL SERVICES

1 Item No
2

Notes:

GROUP 4— BETTING, GAMING, DUTIABLE MACHINE GAMES AND LOTTERIES

1 Item No.
1A The provision of any facilities for the playing of dutiable...
2 The granting of a right to take part in a...

Notes:

GROUP 5— FINANCE

1 Item No.
2 The making of any advance or the granting of any...
2A The management of credit by the person granting it.
The provision of the facility of instalment credit finance in...

The provision of administrative arrangements and documentation and the transfer...

The provision of intermediary services in relation to any transaction...

The underwriting of an issue within item 1 or any...

The issue, transfer or receipt of, or any dealing with,...

The operation of any current, deposit or savings account.

The management of— (a) an authorised open-ended investment company; or...

The management of a closed-ended collective investment undertaking.

Notes:

GROUP 6— EDUCATION

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

Notes:

GROUP 7— HEALTH AND WELFARE

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

Notes:

GROUP 8— BURIAL AND CREMATION

Item No.
The making of arrangements for or in connection with the...
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 ......
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:
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:
GROUP 16 — SUPPLIES OF SERVICES BY GROUPS INVOLVING COST SHARING

1 Item No

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
PART 1 — THE OPTION TO TAX LAND

Introduction
1 Overview of the option to tax

The option to tax
2 Effect of the option to tax: exempt supplies become taxable
3 Meaning of “relevant associate”
4 Permission for a body corporate to cease to be a relevant associate of the opter

Exclusions from effect of option to tax
5 Dwellings designed or adapted, and intended for use, as dwelling etc
6 Conversion of buildings for use as dwelling etc
7 Charities
8 Residential caravans
9 Residential houseboats
10 Relevant housing associations
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)

11 Grant to individual for construction of dwelling

Anti-avoidance

12 Developers of exempt land
13 Meaning of grants made by a developer
14 Meaning of “development financier”
15 Meaning of “exempt land”: basic definition
15A Meaning of “exempt land”: the building occupation conditions
16 Meaning of “exempt land”: eligible purposes
17 Paragraph 12: grants made on or after 19th March 1997 and before 10th March 1999

Scope of the option, its duration, notification etc

18 Scope of the option
19 The day from which the option has effect
20 Requirement to notify the option
21 Real estate elections: elections to opt to tax land subsequently acquired
22 Real estate elections: supplementary
23 Revocation of option: the “cooling off” period
24 Revocation of option: lapse of 6 years since having a relevant interest
25 Revocation of option: lapse of more than 20 years since option had effect
26 Revocation of option under paragraph 22(2) or (3) or 24: anti-avoidance
27 Exclusion of new building from effect of an option
28 Pre-option exempt grants: requirement for prior permission before exercise of option to tax
29 Paragraph 28: application for prior permission
30 Paragraph 28: purported exercise where prior permission not obtained

Supplementary provisions

31 Timing of grant and supplies
32 Supplies in relation to a building where part designed or intended for residential or charitable use and part designed or intended for other uses
33 Definitions in Schedules 8 or 9 that are applied for the purposes of this Schedule
34 Other definitions etc

PART 2 — RESIDENTIAL AND CHARITABLE BUILDINGS: CHANGE OF USE ETC

35 Introductory
36 Disposal of interest or change of use following relevant zero-rated supply
37 Charge to VAT
38 Supplies in relation to a building where part designed for residential or charitable use and part designed for other uses
39 Definitions

PART 3 — GENERAL

40 Benefit of consideration for grant accruing to a person other than the grantor
SCHEDULE 10A — Face-value vouchers issued before 1 January 2019

Meaning of “face-value voucher” etc
1 (1) In this Schedule “face-value voucher” means a...

Nature of supply
2 The issue of a face-value voucher, or any subsequent supply...

Treatment of credit vouchers
3 (1) This paragraph applies to a face-value voucher issued by...

Treatment of retailer vouchers
4 (1) This paragraph applies to a face-value voucher issued by...

Treatment of postage stamps
5 The consideration for the supply of a face-value voucher that...

Treatment of other kinds of face-value voucher
6 (1) This paragraph applies to a face-value voucher that is...

Vouchers supplied free with other goods or services
7 Where— (a) a face-value voucher (other than a postage stamp)...

Exclusion of single purpose vouchers
7A Paragraphs 2 to 4, 6 and 7 do not apply...

Interpretation
8 (1) In this Schedule—“credit voucher” has the...

SCHEDULE 10B — VAT treatment of vouchers issued on or after 1 January 2019

Meaning of “voucher”
1 (1) In this Schedule “voucher” means an instrument (in physical...

Meaning of related expressions
2 (1) This paragraph gives the meaning of other expressions used...

VAT treatment of vouchers: general rule
3 (1) The issue, and any subsequent transfer, of a voucher...

Single purpose vouchers: special rules
4 (1) A voucher is a single purpose voucher if, at...
5 (1) This paragraph applies where a single purpose voucher is...

Multi-purpose vouchers: special rules
6 A voucher is a multi-purpose voucher if it is not...
7  (1) Any consideration for the issue or subsequent transfer of...
8  (1) Where a multi-purpose voucher is accepted as consideration for...

**Intermediaries**

9  (1) This paragraph applies where— (a) a voucher is issued...
10  Nothing in this Schedule affects the application of this Act...

**Composite transactions**

11  (1) This paragraph applies where, as part of a composite...

**SCHEDULE 11 — Administration, collection and enforcement**

**General**

1  The Commissioners for Her Majesty’s Revenue and Customs shall be...

**Accounting for VAT... and payment of VAT**

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

**VAT invoices**

2A (1) Regulations may require a taxable person supplying goods or...

**Self-billed invoices**

2B (1) This paragraph applies where a taxable person provides to...

**Electronic communication and storage of VAT invoices etc**

3  (1) Regulations may prescribe, or provide for the Commissioners to...

**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...
6A  (1) The Commissioners may direct any taxable person named in...

**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 machines on which relevant machine games are played**

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 11A — Disclosure of avoidance Schemes

Interpretation

1 In this Schedule— “ designated scheme ” has the meaning...

Obtaining a tax advantage

2 (1) For the purposes of this Schedule, a taxable person...

Meaning of “non-deductible tax”

2A (1) In this Schedule “ non-deductible tax ”, in relation...

Designation by order of avoidance schemes

3 (1) If it appears to the Treasury—

Designation by order of provisions included in or associated with avoidance schemes

4 (1) If it appears to the Treasury that a provision...

Meaning of “notifiable scheme”

5 (1) For the purposes of this Schedule, a scheme is...

Duty to notify Commissioners

6 (1) This paragraph applies in relation to a taxable person...

Exemptions from duty to notify under paragraph 6

7 (1) Paragraph 6 does not apply to a taxable person...

Power to exclude exemption

8 (1) The purpose of this paragraph is to prevent the...

Voluntary notification of avoidance scheme that is not designated scheme

9 (1) Any person may, at any time, provide the Commissioners...
Penalty for failure to notify use of notifiable scheme

10 (1) A person who fails to comply with paragraph 6...

Amount of penalty

11 (1) Where the failure mentioned in paragraph 10(1) relates to...

Penalty assessments

12 (1) Where any person is liable under paragraph 10 to...

Penalty assessments

13 Regulations under this Schedule— (a) may make different provision for...

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...

Sittings of tribunals

4 (1) Such number of VAT tribunals shall be established as...

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 Transitional provisions and savings

GROUP 4A

FUEL AND POWER FOR DOMESTIC OR CHARITY USE

1 Item No.

Notes:

Zero-rated supplies of goods and services

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

Bad debt relief

9 Transitional provisions and savings

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...

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 Consequential amendments

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 Consequential amendments

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 :

- s. 18 heading words omitted by 2018 c. 22 Sch. 8 para. 16(8)
- s. 15 cross-heading words omitted by 2018 c. 22 Sch. 8 para. 12
- Pt. 5 applied (with modifications) by S.I. 2018/1376 reg. 29(2)
- Pt. 5 applied (with modifications) by S.I. 2019/60 reg. 10(2)
- s. 31 heading words omitted by 2018 c. 22 Sch. 8 para. 30(3)
- s. 65 heading substituted by 2018 c. 22 Sch. 8 para. 59(6)
- s. 66 heading substituted by 2018 c. 22 Sch. 8 para. 60(8)
- s. 1(1)(b) omitted by 2018 c. 22 s. 41(2)(a) (There are transitional provisions etc. for
the amendments made by 2018 c. 22, Pt. 3 in S.I. 2019/105)
- s. 1(3) omitted by 2018 c. 22 Sch. 8 para. 2(2)
- s. 1(4) words substituted by 2018 c. 22 Sch. 8 para. 2(3)(a)
- s. 1(4) words substituted by 2018 c. 22 Sch. 8 para. 2(3)(b)
- s. 2(1)(b) omitted by 2018 c. 22 Sch. 8 para. 3(a)
- s. 2(1)(c) words omitted by 2018 c. 22 Sch. 8 para. 3(b)
- s. 3A omitted by 2018 c. 22 Sch. 8 para. 4
- s. 5(3) words omitted by 2018 c. 22 Sch. 8 para. 5
- s. 6(7)(8) omitted by 2018 c. 22 Sch. 8 para. 6(2)
- s. 6(14) words substituted by 2018 c. 22 Sch. 8 para. 6(3)
- s. 7(1) word omitted by 2018 c. 22 Sch. 8 para. 7(2)
- s. 7(4)(5) omitted by 2018 c. 22 Sch. 8 para. 7(3)
- s. 7(6)(a) words omitted by 2018 c. 22 Sch. 8 para. 7(4)
- s. 7(9) omitted by 2018 c. 22 Sch. 8 para. 7(5)
- s. 7A(4) substituted by 2018 c. 22 Sch. 8 para. 8
- s. 9(6) omitted by 2018 c. 22 Sch. 8 para. 9
- s. 9A(5)(a) words substituted by 2018 c. 22 Sch. 8 para. 10(a)
- s. 9A(5)(a) words substituted by 2018 c. 22 Sch. 8 para. 10(b)
- s. 10-14 omitted by 2018 c. 22 Sch. 8 para. 11
- s. 15 substituted by 2018 c. 22 s. 41(3) (There are transitional provisions etc. for the
amendments made by 2018 c. 22, Pt. 3 in S.I. 2019/105)
- s. 16 substituted by 2018 c. 22 Sch. 8 para. 13
- s. 16(2) modified by S.I. 2019/60 reg. 3(3)
- s. 17(1) words omitted by 2018 c. 22 Sch. 8 para. 15(2)
- s. 17(2) words omitted by 2018 c. 22 Sch. 8 para. 15(3)
- s. 17(5)(a) words omitted by 2018 c. 22 Sch. 8 para. 15(4)
- s. 18(1) substituted by 2018 c. 22 Sch. 8 para. 16(2)
- s. 18(2)(a) omitted by 2018 c. 22 Sch. 8 para. 16(3)(a)
- s. 18(2)(b)(i) words omitted by 2018 c. 22 Sch. 8 para. 16(3)(b)
- s. 18(3) words omitted by 2018 c. 22 Sch. 8 para. 16(4)
- s. 18(4) words omitted by 2018 c. 22 Sch. 8 para. 16(5)(a)
- s. 18(4)(a) words omitted by 2018 c. 22 Sch. 8 para. 16(5)(b)
- s. 18(4)(b) words omitted by 2018 c. 22 Sch. 8 para. 16(5)(c)
- s. 18(6) words inserted by 2018 c. 22 Sch. 8 para. 16(6)(b)(iii)
- s. 18(6) words omitted by 2018 c. 22 Sch. 8 para. 16(6)(a)
- s. 18(6) words omitted by 2018 c. 22 Sch. 8 para. 16(6)(c)(i)
- s. 18(6) words omitted by 2018 c. 22 Sch. 8 para. 16(6)(c)(ii)
- s. 18(6) words omitted by 2018 c. 22 Sch. 8 para. 16(6)(d)(iii)
- s. 18(6) words omitted by 2018 c. 22 Sch. 8 para. 16(6)(d)(iv)
- s. 18(6) words substituted by 2018 c. 22 Sch. 8 para. 16(6)(b)(i)
- s. 18(6) words substituted by 2018 c. 22 Sch. 8 para. 16(6)(b)(ii)
- s. 18(6) words substituted by 2018 c. 22 Sch. 8 para. 16(6)(d)(i)
- s. 18(6) words substituted by 2018 c. 22 Sch. 8 para. 16(6)(d)(ii)
– s. 18(7) words omitted by 2018 c. 22 Sch. 8 para. 16(7)(a)
– s. 18(7) words omitted by 2018 c. 22 Sch. 8 para. 16(7)(b)
– s. 18A(4)(b) words omitted by 2018 c. 22 Sch. 8 para. 17(a)
– s. 18A(4)(c)(d) omitted by 2018 c. 22 Sch. 8 para. 17(b)
– s. 18A(4)(e) words substituted by 2018 c. 22 Sch. 8 para. 17(c)
– s. 18A(4)(f) words substituted by 2018 c. 22 Sch. 8 para. 17(d)
– s. 18A(9) words substituted by 2019 c. 1 Sch. 18 para. 4
– s. 18B(1) omitted by 2018 c. 22 Sch. 8 para. 18(2)
– s. 18B(2) word omitted by 2018 c. 22 Sch. 8 para. 18(3)
– s. 18B(2A) words omitted by 2018 c. 22 Sch. 8 para. 18(4)
– s. 18B(3) words omitted by 2018 c. 22 Sch. 8 para. 18(5)
– s. 18B(4) words omitted by 2018 c. 22 Sch. 8 para. 18(6)
– s. 18B(5) substituted by 2018 c. 22 Sch. 8 para. 18(7)
– s. 18B(6) substituted by 2018 c. 22 Sch. 8 para. 18(8)
– s. 18B(7) words substituted by 2018 c. 22 Sch. 8 para. 18(9)(a)
– s. 18B(7) words substituted by 2018 c. 22 Sch. 8 para. 18(9)(b)
– s. 18C(4)(b) words substituted by 2018 c. 22 Sch. 8 para. 19
– s. 18D(1) words omitted by 2018 c. 22 Sch. 8 para. 20(2)
– s. 18D(2) words omitted by 2018 c. 22 Sch. 8 para. 20(3)(a)
– s. 18D(2)(a) words omitted by 2018 c. 22 Sch. 8 para. 20(3)(b)
– s. 18F(1) words inserted by 2018 c. 22 Sch. 8 para. 21(a)
– s. 18F(1) words omitted by 2018 c. 22 Sch. 8 para. 21(b)(i)
– s. 18F(1) words omitted by 2018 c. 22 Sch. 8 para. 21(b)(ii)
– s. 18F(1) words omitted by 2018 c. 22 Sch. 8 para. 21(c)
– s. 20 omitted by 2018 c. 22 Sch. 8 para. 22
– s. 21(1) substituted by 2018 c. 22 Sch. 8 para. 23(2)
– s. 21(2) words omitted by 2018 c. 22 Sch. 8 para. 23(3)(a)
– s. 21(2)(c) words omitted by 2018 c. 22 Sch. 8 para. 23(3)(b)
– s. 21(2A)(a) words substituted by 2018 c. 22 Sch. 8 para. 23(4)(a)
– s. 21(2A)(b) words omitted by 2018 c. 22 Sch. 8 para. 23(4)(b)
– s. 21(2B) omitted by 2018 c. 22 Sch. 8 para. 23(5)
– s. 21(3)(a) words omitted by 2018 c. 22 Sch. 8 para. 23(6)
– s. 21(4) words omitted by 2018 c. 22 Sch. 8 para. 23(7)
– s. 21(6D) words substituted by 2018 c. 22 Sch. 8 para. 23(8)
– s. 24(1)(b) omitted by 2018 c. 22 Sch. 8 para. 24(2)(a)
– s. 24(1)(c) words omitted by 2018 c. 22 Sch. 8 para. 24(2)(b)
– s. 24(2) words omitted by 2018 c. 22 Sch. 8 para. 24(3)
– s. 24(5) words omitted by 2018 c. 22 Sch. 8 para. 24(4)(a)(i)
– s. 24(5) words omitted by 2018 c. 22 Sch. 8 para. 24(4)(a)(ii)
– s. 24(5)(a) words omitted by 2018 c. 22 Sch. 8 para. 24(4)(b)
– s. 24(6)(a) words omitted by 2018 c. 22 Sch. 8 para. 24(5)(a)(i)
– s. 24(6)(a) words omitted by 2018 c. 22 Sch. 8 para. 24(5)(a)(ii)
– s. 24(6)(b) word omitted by 2018 c. 22 Sch. 8 para. 24(5)(b)(iii)
– s. 24(6)(b) words omitted by 2018 c. 22 Sch. 8 para. 24(5)(b)(i)
– s. 24(6)(b) words omitted by 2018 c. 22 Sch. 8 para. 24(5)(b)(ii)
– s. 24(6)(c) word omitted by 2018 c. 22 Sch. 8 para. 24(6)(c)
– s. 25(1)(b) omitted by 2018 c. 22 Sch. 8 para. 25(2)
– s. 25(7) word omitted by 2018 c. 22 Sch. 8 para. 25(3)(a)
– s. 25(7)(a) words omitted by 2018 c. 22 Sch. 8 para. 25(3)(b)
– s. 26(1) word omitted by 2018 c. 22 Sch. 8 para. 26
– s. 27(1) words omitted by 2018 c. 22 Sch. 8 para. 27
– s. 29A(1)(b) words omitted by 2018 c. 22 Sch. 8 para. 28(2)
– s. 29A(2) substituted by 2018 c. 22 Sch. 8 para. 28(3)
– s. 30(3) words substituted by 2018 c. 22 Sch. 8 para. 29(2)
– s. 30(5) words omitted by 2018 c. 22 Sch. 8 para. 29(3)
– s. 30(6)(a) words omitted by 2018 c. 22 Sch. 8 para. 29(4)
– s. 30(8)(a) substituted by 2018 c. 22 Sch. 8 para. 29(5)
– s. 30(8A) omitted by 2018 c. 22 Sch. 8 para. 29(6)
s. 80(7) words omitted by 2018 c. 22 Sch. 8 para. 71(3)
s. 84(4)(c) word omitted by 2018 c. 22 Sch. 8 para. 73(a)
s. 84(6) words omitted by 2018 c. 22 Sch. 8 para. 73(b)
s. 88(1) words omitted by 2018 c. 22 Sch. 8 para. 74(2)
s. 88(4) omitted by 2018 c. 22 Sch. 8 para. 74(3)
s. 88(7) omitted by 2018 c. 22 Sch. 8 para. 74(3)
s. 88(8) substituted by 2018 c. 22 Sch. 8 para. 74(4)
s. 90(1)(a) words omitted by 2018 c. 22 Sch. 8 para. 75(2)(a)
s. 90(1)(b) words omitted by 2018 c. 22 Sch. 8 para. 75(2)(b)
s. 90(2)(a) words omitted by 2018 c. 22 Sch. 8 para. 75(3)(a)
s. 90(2)(b) words omitted by 2018 c. 22 Sch. 8 para. 75(3)(b)
s. 90(3) words substituted by 2018 c. 22 Sch. 8 para. 75(4)
s. 92 omitted by 2018 c. 22 Sch. 8 para. 76
s. 93 omitted by 2018 c. 22 Sch. 8 para. 77
s. 95 omitted by 2018 c. 22 Sch. 8 para. 78
s. 96(1) words inserted by 2018 c. 22 Sch. 8 para. 79(2)(b)
s. 96(1) words omitted by 2018 c. 22 Sch. 8 para. 79(2)(a)
s. 96(1) words omitted by 2018 c. 22 Sch. 8 para. 79(2)(c)
s. 96(1) words substituted by 2018 c. 22 Sch. 8 para. 79(2)(d)
s. 96(3) omitted by 2018 c. 22 Sch. 8 para. 79(3)
s. 97(4)(ca) word substituted by 2019 c. 1 Sch. 18 para. 12
s. 99 word omitted by 2018 c. 22 Sch. 8 para. 80(c)
s. 99 words omitted by 2018 c. 22 Sch. 8 para. 80(a)
s. 99 words omitted by 2018 c. 22 Sch. 8 para. 80(b)
Sch. 1 para. 2(7)(c) omitted by 2018 c. 22 Sch. 8 para. 81(3)
Sch. 1 para. 13(8) omitted by 2018 c. 22 Sch. 8 para. 81(5)
Sch. 1 para. 1(4)(a) words omitted by 2018 c. 22 Sch. 8 para. 81(2)(a)
Sch. 1 para. 1(5) words omitted by 2018 c. 22 Sch. 8 para. 81(2)(b)
Sch. 1 para. 1(7) words omitted by 2018 c. 22 Sch. 8 para. 81(2)(c)
Sch. 1 para. 1(9) words omitted by 2018 c. 22 Sch. 8 para. 81(2)(d)
Sch. 1 para. 4(3) words omitted by 2018 c. 22 Sch. 8 para. 81(4)
Sch. 1A para. 3(c) omitted by 2018 c. 22 Sch. 8 para. 82(2)
Sch. 1A para. 3(d) omitted by 2018 c. 22 Sch. 8 para. 82(2)
Sch. 1A para. 12 omitted by 2018 c. 22 Sch. 8 para. 82(3)
Sch. 2 omitted by 2018 c. 22 Sch. 8 para. 83
Sch. 3 omitted by 2018 c. 22 Sch. 8 para. 84
Sch. 3A para. 1(1) words substituted by 2018 c. 22 Sch. 8 para. 85(a)
Sch. 3A para. 1(2) words substituted by 2018 c. 22 Sch. 8 para. 85(b)
Sch. 3B omitted by 2018 c. 22 Sch. 8 para. 86
Sch. 3BA omitted by 2018 c. 22 Sch. 8 para. 87
Sch. 4 para. 6 omitted by 2018 c. 22 Sch. 8 para. 88(3)
Sch. 4 para. 5(5)(a) word omitted by 2018 c. 22 Sch. 8 para. 88(2)
Sch. 4 para. 8(2)(a) words substituted by 2018 c. 22 Sch. 8 para. 88(4)
Sch. 4A para. 11(3) omitted by 2018 c. 22 Sch. 8 para. 89(14)
Sch. 4A para. 15(3)-(7) omitted by S.I. 2019/404 art. 3(3)
Sch. 4A para. 5 substituted by 2018 c. 22 Sch. 8 para. 89(4)
Sch. 4A para. 15(1) words omitted by S.I. 2019/404 art. 3(2)
Sch. 4A para. 3(3)(b) words substituted by 2018 c. 22 Sch. 8 para. 89(2)(a)(i)
Sch. 4A para. 3(3) words substituted by 2018 c. 22 Sch. 8 para. 89(2)(a)(ii)
Sch. 4A para. 3(4)(a) words substituted by 2018 c. 22 Sch. 8 para. 89(2)(b)
Sch. 4A para. 7(1)(b) words substituted by 2018 c. 22 Sch. 8 para. 89(6)(a)(i)
Sch. 4A para. 7(1) words substituted by 2018 c. 22 Sch. 8 para. 89(6)(a)(ii)
Sch. 4A para. 7(2)(a) words substituted by 2018 c. 22 Sch. 8 para. 89(6)(b)
Sch. 4A para. 8(3)(b) words substituted by 2018 c. 22 Sch. 8 para. 89(7)(a)(i)
Sch. 4A para. 8(3) words substituted by 2018 c. 22 Sch. 8 para. 89(7)(a)(ii)
Sch. 4A para. 8(4)(a) words substituted by 2018 c. 22 Sch. 8 para. 89(7)(b)
Sch. 4A para. 9(1)(b) words substituted by 2018 c. 22 Sch. 8 para. 89(8)(a)(i)
Sch. 4A para. 9(1) words substituted by 2018 c. 22 Sch. 8 para. 89(8)(a)(ii)
(This amendment not required because words to be substituted have been overwritten by an earlier substitution of item 1 by S.I. 2009/2972, art. 3)

Sch. 9 Group 5 Item 9(k) and word inserted by S.I. 2019/43 reg. 3

Sch. 9 Group 5 Note (6B) inserted by S.I. 2019/43 reg. 5

Sch. 9 Pt. 2 Group 7 Note (2ZA) omitted by 2017 c. 16 Sch. 5 para. 5

Sch. 9 Pt. 2 Group 5 Note (8) omitted by S.I. 2008/1892 art. 2(5) (This amendment not applied to legislation.gov.uk as S.I. 2008/1892 was revoked by S.I. 2008/2547 on 30.9.2008)

Sch. 9 Pt. 2 Group 5 Note (10) omitted by S.I. 2008/1892 art. 2(5) (This amendment not applied to legislation.gov.uk as S.I. 2008/1892 was revoked by S.I. 2008/2547 on 30.9.2008)

Sch. 9 Pt. 2 Group 2 Note (C1)(b) substituted by S.I. 2004/3379 reg. 4(3) (This amendment not applied to legislation.gov.uk. Sch. 9 Pt. II Group 2 item 2 has already fallen as a result of the substitution of item 1 for items 1-3 (1.1.2005) by The Value Added Tax (Insurance) Order 2004 (S.I. 2004/3083), arts. 1, 3)

Sch. 9 Pt. 2 Group 5 Item 9 substituted by S.I. 2008/1892 art. 2(2) (This amendment not applied to legislation.gov.uk as S.I. 2008/1892 was revoked by S.I. 2008/2547 on 30.9.2008)

Sch. 9 Pt. 2 Group 5 Item 10 substituted by S.I. 2008/1892 art. 2(3) (This amendment not applied to legislation.gov.uk as S.I. 2008/1892 was revoked by S.I. 2008/2547 on 30.9.2008)

Sch. 9 Pt. 2 Group 5 Note (6) substituted by S.I. 2008/1892 art. 2(4) (This amendment not applied to legislation.gov.uk as S.I. 2008/1892 was revoked by S.I. 2008/2547 on 30.9.2008)

Sch. 9 Group 14 Note (13) word substituted by 2019 c. 1 Sch. 18 para. 13(2)(a)

Sch. 9 Group 14 Note (13) word substituted by 2019 c. 1 Sch. 18 para. 13(2)(b)

Sch. 9 Group 14 Note (13) word substituted by 2019 c. 1 Sch. 18 para. 13(2)(d)

Sch. 9 Group 14 Note (14) word substituted by 2019 c. 1 Sch. 18 para. 13(3)

Sch. 9 Group 5 Note (6) words inserted by S.I. 2019/43 reg. 4(b)

Sch. 9 Pt. 2 Group 14 words omitted by 2018 c. 22 Sch. 8 para. 95(3)(a)

Sch. 9 Pt. 2 Group 14 words omitted by 2018 c. 22 Sch. 8 para. 95(3)(b)

Sch. 9 Pt. 2 Group 14 words omitted by 2018 c. 22 Sch. 8 para. 95(3)(c)(i)

Sch. 9 Pt. 2 Group 14 words omitted by 2018 c. 22 Sch. 8 para. 95(3)(c)(ii)

Sch. 9 Pt. 2 Group 14 words omitted by 2018 c. 22 Sch. 8 para. 95(3)(d)

Sch. 9 Pt. 2 Group 14 words omitted by 2018 c. 22 Sch. 8 para. 95(3)(e)

Sch. 9 Group 5 Note (6) words omitted by S.I. 2019/43 reg. 4(a)

Sch. 9 Pt. 2 Group 6 Note (1)(a)(viii) words substituted by S.I. 1998/1759 (N.I.) Sch. 5 Pt. 2

Sch. 9 Pt. 2 Group 7 item 1(c) words substituted by 2017 c. 16 Sch. 5 para. 47(f)

Sch. 9 Pt. 2 Group 5 words substituted by 2018 c. 22 Sch. 8 para. 95(2)(a)(i)

Sch. 9 Pt. 2 Group 5 words substituted by 2018 c. 22 Sch. 8 para. 95(2)(a)(ii)

Sch. 9 Pt. 2 Group 5 words substituted by 2018 c. 22 Sch. 8 para. 95(2)(b)

Sch. 9 Pt. 2 Group 16 words substituted by 2018 c. 22 Sch. 8 para. 95(4)

Sch. 9 Group 14 Note (13) words substituted by 2019 c. 1 Sch. 18 para. 13(2)(c)(i)

Sch. 9 Group 14 Note (13) words substituted by 2019 c. 1 Sch. 18 para. 13(2)(c)(ii)

Sch. 9 Pt. 2 Group 2 Item 2(a) words substituted by S.I. 2004/3379 reg. 4(2) (This amendment not applied to legislation.gov.uk. Sch. 9 Pt. II Group 2 item 2 has already fallen as a result of the substitution of item 1 for items 1-3 (1.1.2005) by The Value Added Tax (Insurance) Order 2004 (S.I. 2004/3083), arts. 1, 3)

Sch. 9A para. 6(10)(a) word substituted by 2018 c. 22 Sch. 8 para. 96(3)

Sch. 9A para. 1(2) word substituted by 2019 c. 1 Sch. 18 para. 14(2)
| Sch. 9A para. 2(1)(a) word substituted by 2019 c. 1 Sch. 18 para. 15(4)(a) |
| Sch. 9A para. 2(2) word substituted by 2019 c. 1 Sch. 18 para. 15(4)(b) |
| Sch. 9A para. 3(1)(a) word substituted by 2019 c. 1 Sch. 18 para. 14(4)(a) |
| Sch. 9A para. 3(1)(b) word substituted by 2019 c. 1 Sch. 18 para. 14(4)(a) |
| Sch. 9A para. 3(2) word substituted by 2019 c. 1 Sch. 18 para. 14(4)(b) |
| Sch. 9A para. 1(5)(a) words omitted by 2018 c. 22 Sch. 8 para. 96(2) |
| Sch. 9A para. 3(5) words substituted by 2019 c. 1 Sch. 18 para. 14(4)(c) |
| Sch. 9A para. 5(1)(b) words substituted by 2019 c. 1 Sch. 18 para. 14(5)(a)(i) |
| Sch. 9A para. 5(1)(b) words substituted by 2019 c. 1 Sch. 18 para. 14(5)(a)(ii) |
| Sch. 9A para. 5(2) words substituted by 2019 c. 1 Sch. 18 para. 14(5)(b)(i) |
| Sch. 9A para. 5(2) words substituted by 2019 c. 1 Sch. 18 para. 14(5)(b)(ii) |
| Sch. 9A para. 5(2) words substituted by 2019 c. 1 Sch. 18 para. 14(5)(b)(iii) |
| Sch. 9A para. 6(7)(b) words substituted by 2019 c. 1 Sch. 18 para. 14(6)(a) |
| Sch. 9A para. 6(11)(b) words substituted by 2019 c. 1 Sch. 18 para. 14(6)(b)(i) |
| Sch. 9A para. 6(11)(b) words substituted by 2019 c. 1 Sch. 18 para. 14(6)(b)(ii) |
| Sch. 9A para. 6(11)(c) words substituted by 2019 c. 1 Sch. 18 para. 14(6)(c) |
| Sch. 10 para. 8(1) Sch. 10 para. 8 renumbered as Sch. 10 para. 8(1) by 1995 c. 4 s. 26(2) |

(This amendment not applied to legislation.gov.uk. S. 26 repealed (1.6.2008) without ever being in force by S.I. 2008/1146, art. 5)
– Sch. 11 para. 2(8)(b) and word omitted by 2018 c. 22 Sch. 8 para. 97(2)(g)(i)
– Sch. 11 para. 2(9) omitted by 2018 c. 22 Sch. 8 para. 97(2)(h)
– Sch. 11 para. 3(2)(c) omitted by 2018 c. 22 Sch. 8 para. 97(4)
– Sch. 11 para. 6A(7) substituted by 2018 c. 22 Sch. 8 para. 97(2)(e)(i)
– Sch. 11 para. 2(5A)(b) substituted by 2018 c. 22 Sch. 8 para. 97(2)(e)(ii)
– Sch. 11 para. 2(5D) words omitted by 2018 c. 22 Sch. 8 para. 97(2)(e)(ii)(a)
– Sch. 11 para. 2(5D) words omitted by 2018 c. 22 Sch. 8 para. 97(2)(e)(ii)(b)
– Sch. 11 para. 2(5D) words omitted by 2018 c. 22 Sch. 8 para. 97(2)(e)(ii)(c)
– Sch. 11 para. 2(8) words omitted by 2018 c. 22 Sch. 8 para. 97(2)(g)(ii)
– Sch. 11 para. 2A(2)(b) words omitted by 2018 c. 22 Sch. 8 para. 97(3)
– Sch. 11 para. 6(1) words omitted by 2018 c. 22 Sch. 8 para. 97(5)
– Sch. 11 para. 6(6)(d) words repealed by S.I. 1999/2789 (N.I.) Sch. 3
– Sch. 11 para. 14(1)(c) words substituted by 2018 c. 22 Sch. 8 para. 97(7)
– Sch. 11A para. 2A(2)(b) words omitted by 2018 c. 22 Sch. 8 para. 98(a)
– Sch. 11A para. 2A(2)(c) words omitted by 2018 c. 22 Sch. 8 para. 98(b)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:
– 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. 7(12) inserted by 2018 c. 22 Sch. 8 para. 7(6)
– s. 15(4) excluded by S.I. 2018/1376 reg. 5(1)
– s. 43A(4)-(7) inserted by 2019 c. 1 Sch. 18 para. 1(4)
– s. 43AZA inserted by 2019 c. 1 Sch. 18 para. 2
– s. 51A inserted by 1995 c. 4 s. 26(1) (This amendment not applied to legislation.gov.uk. S. 26 repealed (1.6.2008) without ever being in force by S.I. 2008/1146, art. 5)
– s. 51A repealed by S.I. 2008/1146 art. 5(2)(a) (This amendment not applied to legislation.gov.uk. The insertion of s. 51A by 1995 c. 4, s. 26(1) never came into force)
– s. 58ZA inserted by 2018 c. 22 Sch. 8 para. 57
– s. 83(1)(b) words omitted by 2018 c. 22 Sch. 8 para. 72(a)(i)
– s. 83(1)(b) words omitted by 2018 c. 22 Sch. 8 para. 72(a)(ii)
– s. 83(1)(d) omitted by 2018 c. 22 Sch. 8 para. 72(b)
– s. 83(1)(j) omitted by 2018 c. 22 Sch. 8 para. 72(c)
– s. 83(1)(p)(iii) and word omitted by 2018 c. 22 Sch. 8 para. 72(d)
– s. 83(1)(w) omitted by 2018 c. 22 Sch. 8 para. 72(e)
– Sch. 4A para. 9D(2)(b) words substituted by 2018 c. 22 Sch. 8 para. 89(11)(a)(i)
– Sch. 4A para. 9D(2) words substituted by 2018 c. 22 Sch. 8 para. 89(11)(a)(ii)
– Sch. 4A para. 9D(3)(a) words substituted by 2018 c. 22 Sch. 8 para. 89(11)(b)
– Sch. 9 Pt. 1 Index words substituted by 2012 c. 14 Sch. 24 para. 64(5)(b)
– Sch. 10 para. 8(2)(3) inserted by 1995 c. 4 s. 26(2) (This amendment not applied to legislation.gov.uk. S. 26 repealed (1.6.2008) without ever being in force by S.I. 2008/1146, art. 5)
– Sch. 10 para. 8(2)(3) repealed by S.I. 2008/1146 art. 5(2)(b) (This amendment not applied to legislation.gov.uk. The insertion of Sch. 10 para. 8(2)(3) by 1995 c. 4, s. 26(2) never came into force)
– Sch. 11 para. 2(5E)(5F) inserted by 2018 c. 22 Sch. 8 para. 97(2)(f)