



# Value Added Tax Act 1994

## CHAPTER 23

### VALUE ADDED TAX ACT 1994

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**SCHEDULES****SCHEDULE 1 — Registration in respect of taxable supplies***Liability to be registered*

- 1 (1) Subject to sub-paragraphs (3) to (7) below, a person...
- 2 (1) Without prejudice to paragraph 1 above, if the Commissioners...
- 3 A person who has become liable to be registered under...
- 4 (1) Subject to sub-paragraph (2) below, a person who has...

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

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

*Entitlement to be registered*

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

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

*Notification of end of liability or entitlement etc*

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

12 A person registered under paragraph 10 above who—

*Cancellation of registration*

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

*Exemption from registration*

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

*Power to vary specified sums by order*

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

*Supplementary*

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

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

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

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

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...

*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...

*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...

## SCHEDULE 3 — Registration in respect of acquisitions 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...

*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...

## SCHEDULE 4 — Matters to be treated as supply of goods or services

- 1 (1) Any transfer of the whole property in goods is...  
2 Where a person produces goods by applying to another person's...  
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...

**SCHEDULE 5 — Services supplied where received**

- 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...
- 6 The supply of staff.
- 7 The letting on hire of goods other than means of...
- 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—...

**SCHEDULE 6 — Valuation: special cases**

- 1 (1) Where— (a) the value of a supply made by...
- 2 Where— (a) the whole or part of a business carried...
- 3 (1) Where— (a) any goods whose supply involves their removal...
- 4 (1) Where goods or services are supplied for a consideration...
- 5 Where a right to receive goods or services for an...
- 6 (1) Where there is a supply of goods by virtue...
- 7 Where there is a supply of services by virtue of—...
- 8 Where any supply of services is treated by virtue of...
- 9 (1) This paragraph applies where a supply of services consists...
- 10 (1) This paragraph applies to a supply of goods or...
- 11 (1) Subject to the following provisions of this paragraph, where—...
- 12 Regulations may require that in prescribed circumstances there is to...
- 13 A direction under paragraph 1 or 2 above may be...

**SCHEDULE 7 — Valuation of acquisitions from other member states: special cases**

- 1 (1) Where, in the case of the acquisition of any...
- 2 (1) Where, in such cases as the Commissioners may by...
- 3 (1) Where goods are acquired from another member State in...
- 4 (1) Subject to the following provisions of this paragraph, where—...
- 5 In this Schedule— “relevant transaction”, in relation to any acquisition...

**SCHEDULE 8 — Zero-rating**

**Part I — INDEX TO ZERO-RATED SUPPLIES OF GOODS AND SERVICES**

**Part II — THE GROUPS**

**GROUP 1**

**— FOOD**

*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,...
- 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...
- Note:

**GROUP 4**

## — TALKING BOOKS FOR THE BLIND AND HANDICAPPED 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 person of— (a) materials; or
- Notes:

## **GROUP 6**

### **— PROTECTED BUILDINGS**

- 1 Item No
  - 2 The supply, in the course of an approved alteration of...
- Notes:

## **GROUP 7**

### **— INTERNATIONAL SERVICES**

- 1 Item No
- 2 The supply of services consisting of the making of arrangements...

## **GROUP 8**

### **— TRANSPORT**

- 1 Item No
  - 2 The supply, repair or maintenance of any aircraft which is...
  - 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...
  - 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 HANDICAPPED, ETC.

- 1 Item No
  - 2 The supply to a handicapped person for domestic or his...
  - 3 The supply to a handicapped person of services of adapting...
  - 4 The supply to a charity of services of adapting goods...
  - 5 The supply to a handicapped person or to a charity...
  - 6 The supply of goods in connection with a supply described...
  - 7 The supply to a handicapped person or to a charity...
  - 8 The supply to a handicapped person of a service of...
  - 9 The supply to a charity of a service described in...
  - 10 The supply to a handicapped 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 handicapped 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 handicapped 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

- 1 Item No
  - 2 The supply, of any goods within Item 1(a) or (b)...
- Notes:

## GROUP 15

### — CHARITIES ETC.

- 1 Item No
  - 2 The donation of any goods for sale or export by...
  - 3 The export of any goods by a charity to a...
  - 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, for the purpose of raising...
  - 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:

### 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 Item No
- 2 The provision of insurance and reinsurance by the Export Credits...
- 3 The making of arrangements for the provision of any insurance...
- 4 The handling of insurance claims by insurance brokers, insurance agents...

Note:

### **GROUP 3**

#### **— POSTAL SERVICES**

- 1 Item No
  - 2 The supply by the Post Office of any services in...
- Notes:

### **GROUP 4**

#### **— BETTING, GAMING AND LOTTERIES**

- 1 Item No
  - 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...
  - 3 The provision of the facility of instalment credit finance in...
  - 4 The provision of administrative arrangements and documentation and the transfer...
  - 5 The making of arrangements for any transaction comprised in item...
  - 6 The issue, transfer or receipt of, or any dealing with,...
  - 7 The making of arrangements for, or the underwriting of, any...
  - 8 The operation of any current, deposit or savings account.
  - 9 The management of an authorised unit trust scheme or of...
- Notes:

### **GROUP 6**

#### **— EDUCATION**

- 1 Item No
  - 2 The supply of private tuition, in a subject ordinarily taught...
  - 3 The provision of examination services— (a) by or to an...
  - 4 The supply of any goods or services (other than examination...
  - 5 The provision of vocational training, and the supply of any...
  - 6 The provision of facilities by— (a) a youth club or...
- Notes:

### **GROUP 7**

#### **— HEALTH AND WELFARE**

- 1 Item No
- 2 The supply of any services or dental prostheses by—
- 3 The supply of any services by a person registered in...

- 4 The provision of care or medical or surgical treatment and,...
  - 5 The provision of a deputy for a person registered in...
  - 6 Human blood.
  - 7 Products for therapeutic purposes, derived from human blood.
  - 8 Human (including foetal) organs or tissue for diagnostic or therapeutic...
  - 9 The supply, otherwise than for profit, by a charity or...
  - 10 The supply, otherwise than for profit, of goods and services...
  - 11 The supply of transport services for sick or injured persons...
- Notes:

## **GROUP 8**

### — BURIAL AND CREMATION

- 1 Item No
- 2 The making of arrangements for or in connection with the...

## **GROUP 9**

### — TRADE UNIONS AND PROFESSIONAL BODIES

- 1 Item No
- Note:

## **GROUP 10**

### — SPORT, SPORTS COMPETITIONS AND PHYSICAL EDUCATION

- 1 Item No
  - 2 The grant, by a non-profit-making body established for the purposes...
  - 3 The supply by a non-profit making 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...
- Notes:

## **SCHEDULE 10 — Buildings and land**

*Residential and charitable buildings: change of use etc*

- 1 (1) In this paragraph “relevant zero-rated supply” means a grant...

*Election to waive exemption*

- 2 (1) Subject to sub-paragraphs (2) and (3) and paragraph 3...  
 3 (1) An election under paragraph 2 above shall have effect—...  
 4 (1) This paragraph has effect where rent is payable in...

*Developers of certain non-residential buildings etc.*

- 5 (1) Paragraph 6 below shall apply on the first occasion...  
 6 (1) Where this paragraph applies the interest in, right over...  
 7 (1) Where a developer is a tenant, lessee or licensee...

*General*

- 8 Where the benefit of the consideration for the grant of...  
 9 Notes (1) to (6) and Note (10) to Group 5...

## SCHEDULE 11 — Administration, collection and enforcement

*General*

- 1 (1) VAT shall be under the care and management of...

*Accounting for VAT, VAT invoices and payment of VAT*

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

*Production of VAT invoices by computer*

- 3 (1) For the purposes of any provision contained in or...

*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...

*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 gaming machines*

- 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 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 Such number of VAT tribunals shall be established as the...

*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 (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 (1) Section 2 shall have effect in relation to—

**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 (1) Claims for refunds of VAT relating to supplies made...

*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 In Schedule 6 to the Insolvency Act 1986 in paragraph...

*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 In section 159A of the Capital Allowances Act 1990—

*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*