

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Entitlement to be registered. (See end of Document for details)

SCHEDULES

SCHEDULE 1

REGISTRATION IN RESPECT OF TAXABLE SUPPLIES [^{F1}: UK ESTABLISHMENT]

Textual Amendments

- F1** Words in Sch. 1 heading inserted (with effect in accordance with [Sch. 28 para. 19](#) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 28 para. 13](#)

Entitlement to be registered

- 9 Where a person who is not liable to be registered under this Act and is not already so registered satisfies the Commissioners that he—
- (a) makes taxable supplies; or
 - (b) is carrying on a business and intends to make such supplies in the course or furtherance of that business,
- they shall, if he so requests, register him with effect from the day on which the request is made or from such earlier date as may be agreed between them and him.
- 10 (1) Where a person who is not liable to be registered under this Act and is not already so registered satisfies the Commissioners that he—
- (a) makes supplies within sub-paragraph (2) below; or
 - (b) is carrying on a business and intends to make such supplies in the course or furtherance of that business,
- and (in either case) is within sub-paragraph (3) below, they shall, if he so requests, register him with effect from the day on which the request is made or from such earlier date as may be agreed between them and him.
- [^{F1}(2) A supply is within this sub-paragraph if—
- (a) it is made outside the United Kingdom but would be a taxable supply if made in the United Kingdom; or
 - (b) it is specified for the purposes of subsection (2) of section 26 in an order made under paragraph (c) of that subsection.]

(3) A person is within this sub-paragraph if—

 - (a) he has a business establishment in the United Kingdom or his usual place of residence is in the United Kingdom; and
 - (b) he does not make and does not intend to make taxable supplies.

(4) For the purposes of this paragraph—

 - (a) a person carrying on a business through a branch or agency in the United Kingdom shall be treated as having a business establishment in the United Kingdom, and

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- (b) “usual place of residence”, in relation to a body corporate, means the place where it is legally constituted.

Textual Amendments

F1 Sch. 1 para. 10(2) substituted (19.3.1997) by [1997 c. 16, s. 32](#)

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