
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 11. (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](#)

Notification of end of liability or entitlement etc

- 11 A person registered under paragraph 5, 6 or 9 above who ceases to make or have the intention of making taxable supplies shall notify the Commissioners of that fact within 30 days of the day on which he does so unless he would, when he so ceases, be otherwise liable or entitled to be registered under this Act if his registration and any enactment preventing a person from being liable to be registered under different provisions at the same time were disregarded.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 11.