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**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2. (See end of Document for details)

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## SCHEDULES

### [<sup>F1</sup>SCHEDULE 1A

#### REGISTRATION IN RESPECT OF TAXABLE SUPPLIES: NON-UK ESTABLISHMENT

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##### Textual Amendments

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

#### *Liability to be registered*

- 2 (1) A person does not become liable to be registered by virtue of paragraph 1(2)(b) if the reason for believing that taxable supplies will be made in the 30-day period mentioned there is that a business, or part of a business, carried on by a taxable person is to be transferred to the person as a going concern in that period.
- (2) But if the transfer takes place, the transferee becomes liable to be registered under this Schedule at the time of the transfer if conditions A to D in paragraph 1 are met in relation to the transferee at that time.
- (3) In determining for the purposes of sub-paragraph (2) whether condition B is met, the reference in paragraph 1(3) to a business is to be read as a reference to the business, or part of the business, that is transferred to the transferee.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2.