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**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 6. (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](#)

#### *Notification of liability and registration*

- 6 (1) A person who becomes liable to be registered by virtue of paragraph 1(2)(b) must notify the Commissioners of the liability before the end of the period by reference to which the liability arises.
- (2) The Commissioners must register any such person (whether or not the person so notifies them) with effect from the beginning of the period by reference to which the liability arises.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 6.