

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1 . (See end of Document for details)

SCHEDULES

SCHEDULE 9

EXEMPTIONS

PART II

THE GROUPS

Modifications etc. (not altering text)

- C1** Sch. 9 Pt. 2 applied by S.I. 1995/2518, reg. 84(5) (as substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [Value Added Tax \(Amendment\) \(No.2\) Regulations 2003 \(S.I. 2003/1069\)](#), regs. 1(1), 9)

[^{F1}GROUP 14—SUPPLIES OF GOODS WHERE INPUT TAX CANNOT BE RECOVERED

Textual Amendments

- F1** Sch. 9 Pt. II Group 14 added (1.3.2000) by [S.I. 1999/2833](#), [art. 2\(3\)](#)

Item No.

- ^{F2} 1 A supply of goods in relation to which each of the following conditions is satisfied, that is to say—
- (a) there is input tax of the person making the supply (“the relevant supplier”), or of any predecessor of his, that has arisen or will arise on the supply to, ^{F3}... or importation by, the relevant supplier or any such predecessor of goods used for the supply made by the relevant supplier;
 - (b) the only such input tax is non-deductible input tax; and
 - (c) the supply made by the relevant supplier is not a supply which would be exempt under Item 1 of Group 1 of Schedule 9 but for an [^{F4}option to tax any land under Part 1 of Schedule 10].]

Textual Amendments

- F2** Sch. 9 Pt. II Group 14 Item 1 added (1.3.2000) by [S.I. 1999/2833](#), [art. 2\(3\)](#)
- F3** Words in [Sch. 9 Pt. II](#) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 95\(3\)\(a\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and 2020 c. 26, [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)

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- F4** Words in Sch. 9 Pt. II Group 14 item 1 para (c) substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), art. 1(1), [Sch. 1 para. 4](#) (with [Sch. 2](#))

Changes to legislation:

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