

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 9A

ANTI-AVOIDANCE PROVISIONS: GROUPS

Textual Amendments

F1 Sch. 9A inserted (29.4.1996) by 1996 c. 8, s. 31, **Sch. 4**

Form of directions under Schedule

- 3 (1) The directions that may be given by the Commissioners under this Schedule are either—
- (a) a direction relating to any supply of goods or services that has been made, in whole or in part, by one [^{F2}person] to another; or
 - (b) a direction relating to a particular [^{F3}person].
- (2) A direction under this Schedule relating to a supply shall require it to be assumed (where it would not otherwise be the case) that, to the extent described in the direction, the supply was not a supply falling to be disregarded in pursuance of section 43(1)(a).
- (3) A direction under this Schedule relating to a [^{F4}person] shall require it to be assumed (where it would not otherwise be the case) that, for such period (comprising times before the giving of the direction or times afterwards or both) as may be described in the direction, the [^{F4}person]—
- (a) did not fall to be treated, or is not to be treated, as a member of a group, or of a particular group so described; or
 - (b) fell to be treated, or is to be treated, as a member of any group so described of which, for that period, it was or is eligible to be a member.
- (4) Where a direction under this Schedule requires any assumptions to be made, then—
- (a) so far as the assumptions relate to times on or after the day on which the direction is given, this Act shall have effect in relation to such times in accordance with those assumptions; and
 - (b) paragraph 6 below shall apply for giving effect to those assumptions in so far as they relate to earlier times.
- (5) A direction falling within sub-paragraph (3)(b) above may identify in relation to any times or period the [^{F5}person who] is to be assumed to have been, or to be, the representative member of the group at those times or for that period.
- (6) A direction under this Schedule may vary the effect of a previous direction under this Schedule.

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- (7) The Commissioners may at any time, by notice in writing to the person to whom it was given, withdraw a direction under this Schedule.
- (8) The refusal or non-refusal by the Commissioners of an application [^{F6}such as is mentioned in section 43B] shall not prejudice the power of the Commissioners to give a direction under this Schedule requiring any case to be assumed to be what it would have been had the application not been refused or, as the case may be, had it been refused.]

Textual Amendments

- F2** Word in Sch. 9A para. 3(1)(a) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\), s. 53\(2\), Sch. 18 para. 14\(4\)\(a\)](#); [S.I. 2019/1348, reg. 2](#)
- F3** Word in Sch. 9A para. 3(1)(b) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\), s. 53\(2\), Sch. 18 para. 14\(4\)\(a\)](#); [S.I. 2019/1348, reg. 2](#)
- F4** Word in Sch. 9A para. 3(3) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\), s. 53\(2\), Sch. 18 para. 14\(4\)\(b\)](#); [S.I. 2019/1348, reg. 2](#)
- F5** Words in Sch. 9A para. 3(5) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\), s. 53\(2\), Sch. 18 para. 14\(4\)\(c\)](#); [S.I. 2019/1348, reg. 2](#)
- F6** Words in Sch. 9A para. 3(8) substituted (27.7.1999) by [1999 c. 16, s. 16, Sch. 2 para. 5\(3\)](#)

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