



Value Added Tax Act 1994

1994 CHAPTER 23

PART I

THE CHARGE TO TAX

Imposition and rate of VAT

3 Taxable persons and registration.

- (1) A person is a taxable person for the purposes of this Act while he is, or is required to be, registered under this Act.
- (2) [^{F1}Schedules 1 to 3A] shall have effect with respect to registration [^{F2}(and see also Parts 8 and 9 of Schedule 9ZA which contain further provisions about registration)].
- (3) Persons registered under any of those Schedules [^{F3}and Part 8 and 9 of Schedule 9ZA] shall be registered in a single register kept by the Commissioners for the purposes of this Act; and, accordingly, references in this Act to being registered under this Act are references to being registered under any of those Schedules [^{F4}or those Parts].
- (4) The Commissioners may by regulations make provision as to the inclusion and correction of information in that register with respect to the Schedule under which any person is registered.

Textual Amendments

- F1** Words in s. 3(2) substituted (28.7.2000 with effect as mentioned in s. 136(10) of the amending Act) by 2000 c. 17, s. 136(1)
- F2** Words in s. 3(2) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 2 para. 3(a) (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9
- F3** Words in s. 3(3) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 2 para. 3(b)(i) (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

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

- F4** Words in s. 3(3) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 2 para. 3(b)(ii)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**

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There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 3.