



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART II

#### RELIEFS, EXEMPTIONS AND REPAYMENTS

*Reliefs etc. generally available*

#### **31 Exempt supplies**<sup>F1</sup>....

- (1) A supply of goods or services is an exempt supply if it is of a description for the time being specified in Schedule 9<sup>F2</sup>....
- (2) The Treasury may by order vary that Schedule by adding to or deleting from it any description of supply or by varying any description of supply for the time being specified in it, and the Schedule may be varied so as to describe a supply of goods by reference to the use which has been made of them or to other matters unrelated to the characteristics of the goods themselves.
- [<sup>F3</sup>(3) The Treasury may by regulations make an exemption of a group 16 supply of a description specified in the regulations subject to conditions.
- (4) Regulations under subsection (3) may—
  - (a) make different provision for different cases, and
  - (b) make consequential or transitional provision (including provision amending this Act).
- (5) In subsection (3) “group 16 supply” means a supply falling within Group 16 of Schedule 9.]

#### **Textual Amendments**

- F1** Words in s. 31 heading omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), [Sch. 8 para. 30\(3\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in

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*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 31. (See end of Document for details)*

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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. 2 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 4(b)** (with reg. 7)

**F2** Words in s. 31(1) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 30(2)** (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. 2 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 4(b)** (with reg. 7)

**F3** S. 31(3)-(5) inserted (17.7.2012) by Finance Act 2012 (c. 14), **s. 197(3)**

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**Modifications etc. (not altering text)**

**C1** S. 31(2) extended (27.7.1999) by 1999 c. 16, **s. 13(2)**

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 31.