



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART VI

#### SUPPLEMENTARY PROVISIONS

##### *Change in rate of VAT etc. and disclosure of information*

#### **88 Supplies spanning change of rate etc.**

(1) This section applies where there is a change in the rate of VAT in force under section 2 [<sup>F1</sup>or 29A] or in the descriptions of exempt [<sup>F2</sup>, zero-rated or reduced-rate] supplies <sup>F3</sup>....

(2) Where—

- (a) a supply affected by the change would, apart from section 6(4), (5), (6) or (10), be treated under section 6(2) or (3) as made wholly or partly at a time when it would not have been affected by the change; or
- (b) a supply not so affected would apart from section 6(4), (5), (6) or (10) be treated under section 6(2) or (3) as made wholly or partly at a time when it would have been so affected,

the rate at which VAT is chargeable on the supply, or any question whether it is zero-rated or exempt [<sup>F4</sup>or a reduced-rate supply], shall if the person making it so elects be determined without regard to section 6(4), (5), (6) or (10).

(3) Any power to make regulations under this Act with respect to the time when a supply is to be treated as taking place shall include power to provide for this section to apply as if the references in subsection (2) above to section 6(4), (5), (6) or (10) included references to specified provisions of the regulations.

<sup>F5</sup>(4) .....

(5) Regulations under [<sup>F6</sup>paragraph 2A] of Schedule 11 may make provision for the replacement or correction of any VAT invoice which—

- (a) relates to a supply in respect of which an election is made under this section, but

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*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 88. (See end of Document for details)*

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(b) was issued before the election was made.

(6) No election may be made under this section in respect of a supply to which [F7 paragraph 7 of Schedule 4 or paragraph 2B(4) of Schedule 11] applies.

[F8(7) .....

[F9(8) References in this section to a supply being a reduced-rate supply are references to a supply being one on which VAT is charged at the rate in force under section 29A.]

#### Textual Amendments

- F1** Words in s. 88(1) inserted (11.5.2001) by 2001 c. 9, s. 99, **Sch. 31 para. 4(2)(a)**
- F2** Words in s. 88(1) substituted (11.5.2001) by 2001 c. 9, s. 99, **Sch. 31 para. 4(2)(b)**
- F3** Words in s. 88(1) omitted (31.12.2020) by virtue of **Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 74(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)
- F4** Words in s. 88(2) inserted (11.5.2001) by 2001 c. 9, s. 99, **Sch. 31 para. 4(3)**
- F5** S. 88(4) omitted (31.12.2020) by virtue of **Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 74(3)** (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)
- F6** Words in s. 88(5) substituted (1.12.2003) by **Finance Act 2002 (c. 23), s. 24(4)(c)(i)(5)**; S.I. 2003/3043, art. 2
- F7** Words in s. 88(6) substituted (1.12.2003) by **Finance Act 2002 (c. 23), s. 24(4)(c)(ii)(5)**; S.I. 2003/3043, art. 2
- F8** S. 88(7) omitted (31.12.2020) by virtue of **Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 74(3)** (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)
- F9** S. 88(8) substituted (31.12.2020) by **Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 74(4)** (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)

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

- C1** S. 88(2) modified (20.10.1995) by **S.I. 1995/2518, reg. 95**

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 88.