



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART VI

#### SUPPLEMENTARY PROVISIONS

##### *Interpretative provisions*

#### 96 Other interpretative provisions.

(1) In this Act—

“the 1983 Act” means the <sup>M1</sup>Value Added Tax Act 1983;

<sup>F1</sup> ...

“assignment”, in relation to Scotland, means assignation;

“authorised person” means any person acting under the authority of the Commissioners;

“the Commissioners” means the Commissioners of Customs and Excise;

[<sup>F2</sup> “copy”, in relation to a document, means anything onto anything onto which information recorded in the document has been copied, by whatever means and whether directly or indirectly.]

[<sup>F3</sup> “document” means anything in which information of any description is recorded; and]

“fee simple”—

(a) in relation to Scotland, means the <sup>F4</sup>... interest of the owner;

(b) in relation to Northern Ireland, includes the estate of a person who holds land under a fee farm grant;

[<sup>F5</sup>“HMRC” means Her Majesty’s Revenue and Customs;]

[<sup>F6</sup>“import duty” means import duty charged in accordance with Part 1 of TCTA 2018;]

“invoice” includes any document similar to an invoice;

“input tax” has the meaning given by section 24;

<sup>F7</sup> ...

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 96. (See end of Document for details)*

“local authority” has the meaning given by subsection (4) below;

“major interest”, in relation to land, means the fee simple or a tenancy for a term certain exceeding 21 years, and in relation to Scotland means [<sup>F8</sup>the] interest of the owner, or the lessee’s interest under a lease for a period [<sup>F9</sup>of not less than 20 years];

“the Management Act” means the <sup>M2</sup>Customs and Excise Management Act 1979;

“money” includes currencies other than sterling;

“output tax” has the meaning given by section 24;

<sup>F7</sup>  
...

<sup>F10</sup>  
...

[<sup>F11</sup>“postal operator” means a person who provides—

- (a) the service of conveying postal packets from one place to another by post, or
- (b) any of the incidental services of receiving, collecting, sorting and delivering postal packets;]

[<sup>F11</sup>“postal packet” means a letter, parcel, packet or other article transmissible by post;]

“prescribed” means prescribed by regulations:

“prescribed accounting period” has the meaning given by section 25(1);

“quarter” means a period of 3 months ending at the end of March, June, September or December;

“regulations” means regulations made by the Commissioners under this Act;

[<sup>F12</sup>“relevant business person” has the meaning given by section 7A(4);]

“ship” includes hovercraft;

“subordinate legislation” has the same meaning as in the <sup>M3</sup>Interpretation Act 1978;

“tax” means VAT;

<sup>F13</sup>  
...

“taxable person” means a person who is a taxable person under section 3;

“taxable supply” has the meaning given by section 4(2);

“the Taxes Act” means the <sup>M4</sup>Income and Corporation Taxes Act 1988;

[<sup>F6</sup>“TCTA 2018” means the Taxation (Cross-border Trade) Act 2018;]

“tribunal” has the meaning given by section 82;

[<sup>F14</sup>“trustee in sequestration” means a trustee (or interim trustee) in a sequestration under the Bankruptcy (Scotland) Act 2016]

[<sup>F15</sup>“VAT” means value added tax charged in accordance with this Act;]

“VAT credit” has the meaning given by section 25(3);

“VAT invoice” has the meaning given by section 6(15);

“VAT representative” has the meaning given by section 48;

and any reference to a particular section, Part or Schedule is a reference to that section or Part of, or Schedule to, this Act.

- (2) Any reference in this Act to being registered shall be construed in accordance with section 3(3).

<sup>F16</sup>(3) .....

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(4) In this Act “local authority” means the council of a county, [<sup>F17</sup>county borough,] district, London borough, parish or group of parishes (or, in Wales, community or group of communities), the Common Council of the City of London, the Council of the Isles of Scilly, and any joint committee or joint board established by two or more of the foregoing and, in relation to Scotland, a [<sup>F18</sup>council constituted under section 2 of the Local Government etc. (Scotland) Act 1994, any two or more such councils and any joint committee or joint board within the meaning of section 235(1) of the Local Government (Scotland) Act 1973].

(5) Any reference in this Act to the amount of any duty of excise on any goods shall be taken to be a reference to the amount of duty charged on those goods with any addition or deduction falling to be made under section 1 of the <sup>M5</sup>Excise Duties (Surcharges or Rebates) Act 1979.

<sup>F19</sup>(6) .....

<sup>F19</sup>(7) .....

(8) The question whether, in relation to any supply of services, the supplier or the recipient of the supply belongs in one country or another shall be determined <sup>F20</sup>... in accordance with section 9.

(9) Schedules [<sup>F21</sup>7A,] 8 and 9 shall be interpreted in accordance with the notes contained in those Schedules; and accordingly the powers conferred by this Act to vary those Schedules include a power to add to, delete or vary those notes.

(10) The descriptions of Groups in those Schedules are for ease of reference only and shall not affect the interpretation of the descriptions of items in those Groups.

[<sup>F22</sup>(10A) Where—

- (a) the grant of any interest, right, licence or facilities gives rise for the purposes of this Act to supplies made at different times after the making of the grant, and
- (b) a question whether any of those supplies is zero-rated or exempt falls to be determined according to whether or not the grant is a grant of a description specified in Schedule 8 or 9 or [<sup>F23</sup>any of paragraphs 5 to 11 of Schedule 10],

that question shall be determined according to whether the description is applicable as at the time of supply, rather than by reference to the time of the grant.]

[<sup>F24</sup>(10B) Notwithstanding subsection (10A) above—

- (a) item 1 of Group 1 of Schedule 9 does not make exempt any supply that arises for the purposes of this Act from the prior grant of a fee simple falling within paragraph (a) of that item; and
- (b) that paragraph does not prevent the exemption of a supply that arises for the purposes of this Act from the prior grant of a fee simple not falling within that paragraph.]

(11) References in this Act to the United Kingdom include the territorial sea of the United Kingdom.

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**Extent Information**

**E1** S. 96(6) does not extend to Scotland see s. 96(6).

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### Textual Amendments

- F1** Words in s. 96(1) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 79\(2\)\(a\)](#) (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. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)
- F2** S. 96(1): definition of “copy” inserted (31.1.1997) by 1995 c. 38, s. 15(1), [Sch. 1 para. 20](#) (with ss. 1(3), 6(4)(5), 14); [S.I. 1996/3217](#), [art. 2](#)
- F3** S. 96(1): definition of “document” inserted (31.1.1997) by 1995 c. 38, s. 15(1), [Sch. 1 para. 20](#) (with ss. 1(3), 6(4)(5), 14); [S.I. 1996/3217](#), [art. 2](#)
- F4** Words in s. 96(1) repealed (28.11.2004) by [Abolition of Feudal Tenure etc. \(Scotland\) Act 2000 \(asp 5\)](#), ss. 71, 77(2), [sch. 12 para. 57\(a\)](#), [sch. 13 Pt. 1](#) (with ss. 58, 62, 75); [S.S.I. 2003/456](#), art. 2
- F5** Definition in s. 96(1) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 225](#)
- F6** Words in s. 96(1) inserted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 79\(2\)\(b\)](#) (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)
- F7** Words in s. 96(1) omitted (30.11.2016) by virtue of [The Bankruptcy \(Scotland\) Act 2016 \(Consequential Provisions and Modifications\) Order 2016 \(S.I. 2016/1034\)](#), art. 1, [Sch. 1 para. 12\(7\)\(a\)](#)
- F8** Words in s. 96(1) substituted (28.11.2004) by [Abolition of Feudal Tenure etc. \(Scotland\) Act 2000 \(asp 5\)](#), ss. 71, 77(2), [sch. 12 para. 57\(b\)](#) (with ss. 58, 62, 75); [S.S.I. 2003/456](#), art. 2
- F9** S. 96(1): words in para. (b) of the definition of “major interest” substituted (31.7.1998) by 1998 c. 36, s. 24
- F10** Words in s. 96(1) omitted (with effect in accordance with s. 22(4) of the amending Act) by virtue of [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 22(3)(a)
- F11** Words in s. 96(1) 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. 3 para. 15](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9
- F12** Definition in s. 96(1) inserted (with effect in accordance with [Sch. 36 para. 14\(3\)](#) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 8\(2\)](#) (with [Sch. 36 para. 19](#))
- F13** Words in s. 96(1) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 79\(2\)\(c\)](#) (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)
- F14** Words in s. 96(1) inserted (30.11.2016) by [The Bankruptcy \(Scotland\) Act 2016 \(Consequential Provisions and Modifications\) Order 2016 \(S.I. 2016/1034\)](#), art. 1, [Sch. 1 para. 12\(7\)\(b\)](#)
- F15** Words in s. 96(1) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 79\(2\)\(d\)](#) (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)
- F16** S. 96(3) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 79\(3\)](#) (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)
- F17** S. 96(4): words in definition of “local authority” inserted (16.6.1995) by [S.I. 1995/1510](#), [art. 2](#)
- F18** S. 96(4): words in definition of “local authority” substituted (1.4.1996) by [S.I. 1996/739](#), art. 7(1), [Sch. 1 Pt. 1 para. 8](#)
- F19** S. 96(6)(7) repealed (31.1.1997) by 1995 c. 38, s. 15(2), [Sch. 2](#) (with ss. 1(3), 6(4)(5), 14); [S.I. 1996/3217](#), [art. 2](#)
- F20** Words in s. 96(8) omitted (with effect in accordance with [Sch. 36 para. 14\(3\)](#) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 8\(3\)](#) (with [Sch. 36 para. 19](#))

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- F21** Word in s. 96(9) inserted (11.5.2001) by 2001 c. 9, s. 99, Sch. 31 para. 5
- F22** S. 96(10A) inserted (retrospectively) by 1997 c. 16, s. 35(1)(4)
- F23** Words in s. 96(10A)(b) 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. 3** (with Sch. 2)
- F24** S. 96(10B) inserted (with application in accordance with s. 20(2) of the amending Act) by Finance Act 2003 (c. 14), s. 20(1)

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**Marginal Citations**

- M1** 1983 c. 55.
- M2** 1979 c. 2.
- M3** 1978 c. 30.
- M4** 1988 c. 1.
- M5** 1979 c. 8.

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