

## SCHEDULES

### SCHEDULE 8

#### VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

##### PART 1

##### AMENDMENTS OF VALUE ADDED TAX ACT 1994

###### *Amendment of the Value Added Tax Act 1994*

- 1 The Value Added Tax Act 1994 is amended as follows.
- 2 (1) Section 1 (imposition of charge to value added tax) is amended as follows.
  - (2) Omit subsection (3).
  - (3) In subsection (4)—
    - (a) for “from places outside the member States” substitute “into the United Kingdom”, and
    - (b) for “a duty of customs” substitute “import duty”.
- 3 In section 2 (rate of VAT), in subsection (1)—
  - (a) omit paragraph (b) (together with the “and” at the end of the paragraph), and
  - (b) in paragraph (c), omit “from a place outside the member States”.
- 4 Omit section 3A (supplies of electronic, telecommunication and broadcasting services: special accounting schemes).
- 5 In Section 5 (meaning of supply: alteration by Treasury order), in subsection (3), in the words after paragraph (c), omit the words from “and may provide that paragraph 6” to the end.
- 6 (1) Section 6 (time of supply) is amended as follows.
  - (2) Omit subsections (7) and (8).
  - (3) In subsection (14), for “subsections (2) to (8)” substitute “subsections (2) to (6)”.
- 7 (1) Section 7 (place of supply of goods) is amended as follows.
  - (2) In subsection (1), omit “14,”.
  - (3) Omit subsections (4) and (5).
  - (4) In subsection (6)(a), omit “from a place outside the member States”.
  - (5) Omit subsection (9).
  - (6) After subsection (11) insert—

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- “(12) The Commissioners may by regulations provide that any rule for determining where a supply of goods is made is subject to such conditions relating to the notification of matters to the Commissioners, or such other conditions, as may be specified in the regulations.”
- 8 In section 7A (place of supply of services), for subsection (4) substitute—
- “(4) For the purposes of this Act a person is a relevant business person in relation to a supply of services if—
- (a) the person carries on a business, and
  - (b) the services are not received by the person wholly for private purposes,
- whether or not the services are received in the course of business.”
- 9 In section 9 (place where supplier or recipient of services belongs), omit subsection (6).
- 10 In section 9A (reverse charge on gas, electricity, heat or cooling supplied by persons outside the United Kingdom), in subsection (5)(a)—
- (a) for “situated within the territory of a member State” substitute “in the United Kingdom”, and
  - (b) for “such a system” substitute “a natural gas system in the United Kingdom”.
- 11 Omit sections 10 to 14 (acquisition of goods from member States) and the italic heading before those sections.
- 12 In the italic heading before section 15, omit “from outside the member States”.
- 13 For section 16 substitute—

**“16 Application of customs enactments**

- (1) The provision made by or under—
- (a) the Customs and Excise Acts 1979 (as defined in the Management Act), and
  - (b) the other enactments for the time being having effect generally in relation to duties of customs and excise charged by reference to the importation of goods into the United Kingdom,
- apply (so far as relevant) in relation to any VAT chargeable on the importation of goods into the United Kingdom as they apply in relation to any duty of customs or excise.
- (2) The provision made by section 1(4) for VAT on the importation of goods to be charged and payable as if it were import duty is to be taken as applying, in relation to any VAT chargeable on the importation of the goods, the provision made by or under Part 1 of TCTA 2018.
- (3) The Commissioners may by regulations—
- (a) provide for exceptions from the effect of subsection (1) or (2), or
  - (b) provide for the provision mentioned in subsection (1) or (2) to have effect with modifications specified in the regulations.
- (4) Subsections (1) and (2) do not apply so far as the context otherwise requires.

- (5) Regulations under section 105 of the Postal Services Act 2000 (which provides for the application of customs enactments to postal packets) may make special provision in relation to VAT.”

14 After that section insert—

**“16A Postal packets**

- (1) The Commissioners may by regulations impose a liability to VAT on a person outside the United Kingdom in respect of the entry of goods into the United Kingdom if the person sent, or arranged for the sending of, the goods to their recipient in a postal packet (within the meaning of the Postal Services Act 2000).
- (2) The regulations may—
- (a) provide that a liability to VAT arises only in relation to goods of a value described in the regulations,
  - (b) provide that in cases specified in the regulations, other persons are jointly and severally liable for the VAT, and
  - (c) provide that the entry of the goods into the United Kingdom is not an importation for the purposes of this Act.
- (3) Among other provision that may be made by the regulations, the regulations may make provision—
- (a) requiring persons to register under the regulations for the purpose of accounting for VAT imposed under the regulations,
  - (b) modifying the application of this Act in relation to cases dealt with by the regulations, and
  - (c) requiring persons to provide information to the Commissioners about the goods or the person who sent, or arranged for the sending of, the goods.
- (4) Regulations under this section may make different provision for different purposes.”

15 (1) Section 17 (free zone regulations) is amended as follows.

(2) In subsection (1), omit “from places outside the member States”.

(3) In subsection (2), omit “Subject to any contrary provision made by any directly applicable Community provision,”.

(4) In subsection (5)(a), omit “into the United Kingdom”.

16 (1) Section 18 (place and time of acquisition or supply) is amended as follows.

(2) For subsection (1) substitute—

- “(1) A supply of goods which are subject to a warehousing regime is to be treated, for the purposes of this Act, as taking place outside the United Kingdom where —
- (a) those goods have been brought into the United Kingdom,
  - (b) the material time of that supply is while those goods are subject to that regime and before the duty point, and

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- (c) those goods are not mixed with any dutiable goods which were produced or manufactured in the United Kingdom.”
- (3) In subsection (2)—
  - (a) omit paragraph (a) (together with the “or” at the end of it), and
  - (b) in paragraph (b)(i), omit “or acquired from another member State”.
- (4) In subsection (3), omit “acquisition or” in both places.
- (5) In subsection (4)—
  - (a) in the opening words, omit “acquisition or” in both places,
  - (b) in paragraph (a), omit “acquisition or”, and
  - (c) in paragraph (b), omit “in the case of a supply,”.
- (6) In subsection (6)—
  - (a) in the definition of “dutiable goods”, in paragraph (b), omit “EU customs duty or”,
  - (b) in the definition of “the duty point”, in paragraph (b)—
    - (i) for the words from “any Community” to “be incurred” substitute “import duty is incurred in respect of the goods”,
    - (ii) for the words from “the corresponding” to “duty or” substitute “the time a debt in respect of any”, and
    - (iii) after “dutiable goods” insert “is incurred in respect of the goods”,
  - (c) in the definition of “material time”—
    - (i) in paragraph (a), omit “acquisition or” and “or 12(3)”, and
    - (ii) omit paragraph (b) (but not the “and” at the end of the paragraph), and
  - (d) in the definition of “warehouse”—
    - (i) in the opening words, for “any member State” substitute “the United Kingdom”,
    - (ii) for paragraph (a) substitute—
      - “(a) import duty;”,
    - (iii) in paragraph (c), omit “into any member State”, and
    - (iv) in paragraph (d), omit the words from “or any duty” to the end.
- (7) In subsection (7)—
  - (a) omit “(whether in the same or different member States)”, and
  - (b) omit “in a member State”.
- (8) In the heading, omit “acquisition or”.
- 17 In section 18A (fiscal warehousing), in subsection (4)—
  - (a) in paragraph (b), omit “(as defined in the Management Act)”,
  - (b) omit paragraphs (c) and (d),
  - (c) in paragraph (e), for “(a) to (d)”, in both places it occurs, substitute “(a) and (b)”, and
  - (d) in paragraph (f), for “(a) to (d)” substitute “(a) and (b)”.
- 18 (1) Section 18B (fiscally warehoused goods: relief) is amended as follows.
- (2) Omit subsection (1).

- (3) In subsection (2), omit “also”.
- (4) In subsection (2A), omit “(1)(d) or”.
- (5) In subsection (3), omit “acquisition or”.
- (6) In subsection (4), omit “acquisition or” in both places.
- (7) For subsection (5) substitute—
  - “(5) VAT is chargeable on a supply made by a person who is not a taxable person, but who would be were it not for paragraph 1(9) of Schedule 1, where—
  - (a) subsection (4) applies to that supply, and
  - (b) that supply is taxable and not zero-rated.”
- (8) For subsection (6) substitute—
  - “(6) In this section “eligible goods” means goods—
  - (a) of a description falling within Schedule 5A,
  - (b) in the case of imported goods—
    - (i) upon which any import duty has been paid or deferred (by virtue of the customs and excise Acts or any subordinate legislation made under those Acts), and
    - (ii) upon which any VAT chargeable under section 1(1)(c) has been paid, or deferred (by virtue of the customs and excise Acts or any subordinate legislation made under those Acts), and
  - (c) in the case of goods subject to a duty of excise, upon which any excise duty has been paid or deferred under section 127A of the Management Act.”
- (9) In subsection (7)—
  - (a) for “an acquisition or supply” substitute “a supply”, and
  - (b) for “the acquisition or supply” substitute “the supply”.
- 19 In section 18C (warehouses and fiscal warehouses: services), in subsection (4)(b), for “Community customs provisions or warehousing regulations” substitute “the customs and excise Acts or any subordinate legislation made under those Acts”.
- 20 (1) Section 18D (removal from warehousing: accountability) is amended as follows.
  - (2) In subsection (1), omit the words from “and any acquisition” to the end.
  - (3) In subsection (2)—
    - (a) in the opening words, omit “or acquisition”, and
    - (b) in paragraph (a), omit “or acquisition”.
- 21 In section 18F (sections 18A to 18E: supplementary), in subsection (1)—
  - (a) at the appropriate place insert—
    - ““the customs and excise Acts” has the same meaning as in the Management Act;”,
  - (b) in the definition of “material time”—
    - (i) in paragraph (a), omit “acquisition or” and “or 12(3)”, and
    - (ii) omit paragraph (b), and

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- (c) omit the definition of “warehousing regulations”.
- 22 Omit section 20 (valuation of acquisitions from other member States).
- 23 (1) Section 21 (value of imported goods) is amended as follows.
  - (2) For subsection (1) substitute—
    - “(1) For the purposes of this Act, the value of imported goods is (subject to subsections (2) to (4)) their value as if determined under TCTA 2018 for the purposes of import duty (whether or not the goods are subject to import duty).”
  - (3) In subsection (2)—
    - (a) in the opening words, omit “from a place outside the member States”, and
    - (b) in paragraph (c), omit “from a place outside the member States” and “or another member State”.
  - (4) In subsection (2A)—
    - (a) in paragraph (a), for “the procedure specified in subsection (2B) below” substitute “the temporary admission procedure under Part 1 of TCTA 2018”, and
    - (b) in paragraph (b), omit “from a place outside the member States”.
  - (5) Omit subsection (2B).
  - (6) In subsection (3), in paragraph (a), omit “from a place outside the member States”.
  - (7) In subsection (4), omit “from a place outside the member States”.
  - (8) In subsection (6D), for “any goods imported from outside the member States” substitute “imported goods”.
- 24 (1) Section 24 (input tax and output tax) is amended as follows.
  - (2) In subsection (1)—
    - (a) omit paragraph (b) (but not the “and” at the end of the paragraph), and
    - (b) in paragraph (c), omit “from a place outside the member States”.
  - (3) In subsection (2), omit the words from “or on the acquisition” to the end.
  - (4) In subsection (5)—
    - (a) in the opening words—
      - (i) omit “, goods acquired by a taxable person from another member State”, and
      - (ii) omit “from a place outside the member States”, and
    - (b) in paragraph (a), omit “, acquisitions”.
  - (5) In subsection (6)—
    - (a) in paragraph (a)—
      - (i) omit “, VAT on the acquisition of goods by a taxable person from other member States”, and
      - (ii) omit “from places outside the member States”,
    - (b) in paragraph (b)—
      - (i) omit “or on the acquisition of goods by him from another member State”,

- (ii) omit “from places outside the member States”, and
  - (iii) omit “, acquisition”, and
  - (c) in paragraph (c), omit “, acquisition”.
- 25 (1) Section 25 (payment by reference to accounting periods and credit for input tax against output tax) is amended as follows.
  - (2) In subsection (1), omit paragraph (b) (together with the “and” before that paragraph).
  - (3) In subsection (7)—
    - (a) in the opening words, omit “, acquisitions”, and
    - (b) in paragraph (a), omit “acquired or” and, in both places, omit “, acquired”.
- 26 In section 26 (input tax allowable under section 25), in subsection (1), omit “, acquisitions”.
- 27 In section 27 (goods imported for private purposes), in subsection (1), omit “from a place outside the member States”.
- 28 (1) Section 29A (reduced rate) is amended as follows.
  - (2) In subsection (1)(b), omit “acquisition or”.
  - (3) For subsection (2) substitute—
    - “(2) The reference in subsection (1) to an equivalent importation, in relation to any supply that is of a description for the time being specified in Schedule 7A, is a reference to any importation of any goods the supply of which would be such a supply.”
- 29 (1) Section 30 (zero-rating) is amended as follows.
  - (2) In subsection (3), for the words from “acquired in the United Kingdom” to “importation,” substitute “imported, no VAT shall be chargeable on their importation”.
  - (3) In subsection (5), omit “to a place outside the member States”.
  - (4) In subsection (6)(a), omit “to a place outside the member States”.
  - (5) In subsection (8), for paragraph (a) substitute—
    - “(a) the Commissioners are satisfied that the goods have been or are to be exported to such places as may be specified in the regulations, and”.
  - (6) Omit subsection (8A).
  - (7) In subsection (9), for “removed from the United Kingdom” substitute “exported”.
  - (8) In subsection (10)—
    - (a) in the opening words, for “subsection (8), (8A) or (9)” substitute “subsection (8) or (9)”,
    - (b) in paragraph (a), omit “or otherwise removed from the United Kingdom”, and
    - (c) in paragraph (b), for “subsection (6), (8), (8A) or (9)” substitute “subsection (6), (8) or (9)”.
- 30 (1) Section 31 (exempt supplies and acquisitions) is amended as follows.
  - (2) In subsection (1), omit the words from “and an acquisition” to the end.

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- (3) In the heading, omit “and acquisitions”.
- 31 (1) Section 33 (refunds of VAT in certain cases) is amended as follows.
  - (2) In subsection (1)—
    - (a) for paragraph (a) (together with the “and” at the end of the paragraph) substitute—
      - “(a) VAT is chargeable on the supply of goods or services to, or on the importation of goods by, a body to which this section applies, and”, and
    - (b) in paragraph (b), omit “, acquisition”.
  - (3) In subsection (2)—
    - (a) omit “or acquired” in both places, and
    - (b) omit “or acquisition”.
- 32 (1) Section 33A (refunds of VAT to museums and galleries) is amended as follows.
  - (2) In subsection (1)—
    - (a) for paragraph (a) substitute—
      - “(a) VAT is chargeable on the supply of goods or services to, or on the importation of goods by, a body to which this section applies,”,
    - (b) in paragraph (b), omit “, acquisition”, and
    - (c) in paragraph (c), omit “acquisition or”.
  - (3) In subsection (4), omit “acquisition or”.
  - (4) In subsection (6), omit “or acquired” in both places.
  - (5) In subsection (8)(b)(ii), omit “acquisitions and”.
- 33 (1) Section 33B (refunds of VAT to Academies) is amended as follows.
  - (2) In subsection (1)—
    - (a) for paragraph (a) (together with the “and” at the end of the paragraph) substitute—
      - “(a) VAT is chargeable on the supply of goods or services to, or on the importation of goods by, the proprietor of an Academy, and”, and
    - (b) in paragraph (b), omit “, acquisition”.
  - (3) In subsection (3), omit “acquisition or”.
  - (4) In subsection (5), omit “or acquired” in both places.
  - (5) In subsection (6), omit “or acquisition”.
- 34 (1) Section 33C (refunds of VAT to charities within section 33D) is amended as follows.
  - (2) In subsection (2)—
    - (a) for paragraph (a) (together with the “and” at the end of the paragraph) substitute—



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- “(a) VAT is chargeable on the supply of goods or services to, or on the importation of goods by, a qualifying charity, and”, and
    - (b) in paragraph (b), omit “, acquisition”.
  - (3) In subsection (4)—
    - (a) for “supply, acquisition or” substitute “supply or”, and
    - (b) for “the acquisition or importation” substitute “the importation”.
  - (4) In subsection (5), omit “or acquired” in both places.
  - (5) In subsection (6), omit “or acquisition”.
- 35 (1) Section 33E (power to extend refunds of VAT to other persons) is amended as follows.
  - (2) In subsection (1)—
    - (a) for paragraph (a) (together with the “and” at the end of the paragraph) substitute—
      - “(a) VAT is chargeable on the supply of goods or services to, or on the importation of goods by, a specified person, and”, and
      - (b) in paragraph (b), omit “, acquisition”.
  - (3) In subsection (4), omit “, acquisition”.
  - (4) In subsection (5)—
    - (a) in paragraph (a), omit “acquisition or”, and
    - (b) in paragraph (b), omit “acquisition or”.
  - (5) In subsection (6), omit “or acquired” in both places.
  - (6) In subsection (7), omit “or acquisition”.
- 36 (1) Section 34 (capital goods) is amended as follows.
  - (2) In subsection (1), omit “, acquisition”.
  - (3) In subsection (2), omit “, acquired”.
- 37 (1) Section 35 (refund of VAT to persons constructing certain buildings) is amended as follows.
  - (2) In subsection (1)(c), omit “, acquisition”.
  - (3) Omit subsection (3).
- 38 Omit section 36A (relief from VAT on acquisition if importation would attract relief) and the italic heading before that section.
- 39 (1) Section 37 (relief from VAT on importation of goods) is amended as follows.
  - (2) In subsection (1)—
    - (a) omit “from places outside the member States”, and
    - (b) omit the words from “, if and so” to the end.
  - (3) In subsection (2)(a), omit “from a place outside the member States”.
  - (4) In subsection (3)—

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- (a) omit “from places outside the member States”, and
- (b) omit “from the United Kingdom or removed from any member State”.

(5) In subsection (4)—

- (a) in the opening words—
  - (i) omit “from places outside the member States”, and
  - (ii) omit “or otherwise removed from the United Kingdom”, and
- (b) omit paragraph (b).

40 In section 38 (importation of goods by taxable persons)—

- (a) omit “from a place outside the member States”, and
- (b) omit “or on the acquisition of goods by him from other member States”.

41 In section 39 (repayment of VAT to those in business overseas), for subsections (1) and (2) substitute—

“(1) The Commissioners may, by means of a scheme embodied in regulations, provide for the repayment, to persons carrying on business wholly outside the United Kingdom, of VAT which would be input tax of theirs if they were taxable persons in the United Kingdom.

(2) The scheme may make different provision in relation to persons carrying on business in different places.”

42 Omit section 39A (applications for forwarding of VAT repayment claims to other member States).

43 Omit section 40 (refunds in relation to new means of transport supplied to other member States).

44 (1) Section 41 (application to the Crown) is amended as follows.

(2) In subsection (3)—

- (a) omit “, on the acquisition of any goods by a Government department from another member State”,
- (b) omit “from a place outside the member States”, and
- (c) omit “, acquisition”.

(3) In subsection (4), omit “, acquisition”.

45 (1) Section 41A (supply of goods or services by public bodies) is amended as follows.

(2) In subsection (1), for the words from “body” to “taxable persons)” substitute “public authority”.

(3) For subsection (2) substitute—

“(2) Unless the supply is on such a small scale as to be negligible, it is to be treated for the purposes of this Act as a supply in the course or furtherance of a business if it is in respect of any of the following activities—

- (a) telecommunications services,
- (b) supply of water, gas, electricity or thermal energy,
- (c) transport of goods,
- (d) port or airport services,
- (e) passenger transport,
- (f) supply of new goods manufactured for sale,

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- (g) engaging in transactions in respect of agricultural products in the exercise of regulatory functions,
  - (h) organisation of trade fairs or exhibitions,
  - (i) warehousing,
  - (j) activities of commercial publicity bodies,
  - (k) activities of travel agents,
  - (l) running of staff shops, cooperatives, industrial canteens, or similar institutions, or
  - (m) activities carried out by radio and television bodies which are of a commercial nature.”
- (4) Omit subsection (4).
- 46 (1) Section 43 (groups of companies) is amended as follows.
  - (2) In subsection (1), for paragraph (c) substitute—
    - “(c) any VAT paid or payable by a member of the group on the importation of goods shall be treated as paid or payable by the representative member and the goods shall be treated, for the purposes of sections 38 and 73(7), as imported by the representative member;”.
  - (3) In subsection (1AA)—
    - (a) in paragraph (a), omit “acquired or”,
    - (b) in paragraph (b), omit “, acquisition”,
    - (c) in paragraph (c)(ii), omit “, acquisition”, and
    - (d) in the words after paragraph (c), omit “, acquisition”.
- 47 (1) Section 44 (supplies to groups) is amended as follows.
  - (2) In subsection (2), in the opening words, omit “acquisitions and”.
  - (3) In subsection (9), omit “acquisition or”.
- 48 (1) Section 45 (partnerships) is amended as follows.
  - (2) In subsection (1)—
    - (a) omit paragraph (b) (together with the “or” before it), and
    - (b) in the words after that paragraph, omit “or are acquired by such persons from another member State”.
  - (3) In subsection (2), omit “or on the acquisition of goods by the partnership from another member State”.
  - (4) In subsection (5), omit “or on the acquisition during that period by the firm of any goods from another member State”.
- 49 (1) Section 46 (business carried on in divisions or by unincorporated bodies, personal representatives etc) is amended as follows.
  - (2) In subsection (3), omit “or whether goods are acquired by such a club, association or organisation from another member State”.
  - (3) Omit subsection (6).
- 50 (1) Section 47 (agents etc) is amended as follows.

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- (2) For subsection (1) substitute—
- “(1) Where goods are imported by a taxable person (“T”) who supplies them as agent for a person who is not a taxable person, then, if T acts in relation to the supply in T’s own name, the goods are to be treated for the purposes of this Act as imported and supplied by T as principal.”
- (3) In subsection (4), after “through an agent,” insert “acting in the agent’s own name,”.
- (4) Omit subsection (5).
- 51 (1) Section 48 (VAT representatives and security) is amended as follows.
- (2) In subsection (1)(a), omit “or who acquires goods in the United Kingdom from one or more other member States”.
- (3) For subsections (1A) and (1B) substitute—
- “(1A) The condition mentioned in subsection (1)(ba) is that there are no arrangements in relation to the country or territory relating to VAT which—
- (a) have effect by virtue of an Order in Council under section 173 of the Finance Act 2006, and
- (b) contain provision of a kind mentioned in subsection (2)(a) and (b) of that section.”
- (4) Omit subsection (9).
- 52 In section 50A (margin schemes), in subsection (5), omit “, acquisition”.
- 53 In section 52 (trading stamp schemes)—
- (a) in the opening words—
- (i) for “sections 19 and 20 and Schedules 6 and 7” substitute “section 19 and Schedule 6”, and
- (ii) for “in those sections and Schedules)” substitute “in that section and Schedule”,”
- (b) omit paragraph (b) (together with the “or” before it), and
- (c) in the words after that paragraph—
- (i) omit “or acquired”, and
- (ii) omit “or under any scheme of an equivalent description which is in operation in another member State”.
- 54 In section 54 (farmers etc), for subsection (8) substitute—
- “(8) In this section “designated activities” means activities relating to farming, fisheries or forestry which are designated in an order made by the Treasury.”
- 55 In section 55A (customers to account for tax on supplies of goods or services of a kind used in missing trader intra-community fraud), in the heading, omit “intra-community”.
- 56 In section 58 (general provisions relating to the administration and collection of VAT), for “92(6)” substitute “58ZA(5)(a)”.
- 57 After section 58 insert—

**“58ZA International VAT arrangements**

- (1) The Commissioners may make regulations imposing obligations on taxable persons for the purpose of giving effect to international VAT arrangements.
- (2) The regulations may require the submission to the Commissioners by taxable persons of statements containing such particulars of—
  - (a) relevant transactions in which the taxable persons are concerned, and
  - (b) the persons concerned in those transactions,as may be specified in the regulations.
- (3) The regulations may provide for statements about relevant transactions to be submitted at such times and intervals, in such cases and in such form and manner as may be specified—
  - (a) in the regulations, or
  - (b) by the Commissioners in accordance with the regulations.
- (4) A transaction is a “relevant transaction” for the purposes of this section if information about it could be relevant to any international VAT arrangements.
- (5) If any international VAT arrangements have effect—
  - (a) any Schedule 11 information power is exercisable with respect to matters that are relevant to those arrangements as it is exercisable with respect to matters that are relevant for any of the purposes of this Act, and
  - (b) any power of an officer of Revenue and Customs to obtain information or documents under any enactment or subordinate legislation relating to VAT is exercisable in relation to matters which are relevant to those arrangements.
- (6) The Commissioners may disclose information which is obtained as a result of subsection (5) (and no obligation of secrecy, whether imposed by statute or otherwise, prevents such disclosure) if—
  - (a) the disclosure is required in accordance with the international VAT arrangements, and
  - (b) the Commissioners are satisfied that the recipient is bound, or has undertaken, both to observe rules of confidentiality which are no less strict than those applying to the information in the United Kingdom and to use the information only for the purposes contemplated by the arrangements.
- (7) Powers are exercisable as a result of subsection (5) only if the Commissioners have given (and not withdrawn) a direction in writing authorising their use (either generally or in relation to specified cases).
- (8) The Commissioners may not make regulations under this section, or give a direction under subsection (7), unless they consider that making the regulations or giving the direction would facilitate the administration, collection or enforcement of VAT.
- (9) In this section—

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“international VAT arrangements” means arrangements which—

- (a) have effect by virtue of an Order in Council under section 173 of the Finance Act 2006, and
- (b) relate to VAT or any tax corresponding to VAT imposed under the law of the territory, or any of the territories, in relation to which the arrangements have been made, and

“Schedule 11 information power” means any power of the Commissioners under Schedule 11 relating to—

- (a) the keeping of accounts,
- (b) the making of returns and the submission of other documents to the Commissioners,
- (c) the production, use and contents of invoices,
- (d) the keeping and preservation of records, and
- (e) the furnishing of information and the production of documents.”

- 58 (1) Section 62 (incorrect certificates as to zero-rating etc) is amended as follows.
- (2) Omit subsection (1A).
- (3) In subsection (2), omit paragraph (b).
- 59 (1) Section 65 (inaccuracies in EC sales statements or in statements relating to section 55A) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (a), for “an EC sales statement” substitute “a section 55A statement”,
  - (b) in paragraph (c), for “another EC sales statement” substitute “another section 55A statement”, and
  - (c) in paragraph (f), for “another EC sales statement” substitute “another section 55A statement”.
- (3) In subsection (2), for “an EC sales statement” substitute “a section 55A statement”.
- (4) In subsection (3), for “an EC sales statement” substitute “a section 55A statement”.
- (5) For subsections (6) and (7) substitute—
- “(6) In this section—
- “section 55A statement” means a statement which is required to be submitted to the Commissioners in accordance with regulations under paragraph 2(3A) of Schedule 11; and
- “submission date”, in relation to a section 55A statement, means whichever is the earlier of the last day for the submission of the statement to the Commissioners in accordance with those regulations and the day on which it was in fact submitted to them.”
- (6) For the heading substitute “Inaccuracies in section 55A statements”.
- 60 (1) Section 66 (failure to submit EC sales statement or statement relating to section 55A) is amended as follows.
- (2) In subsection (1), for “an EC sales statement” substitute “a section 55A statement”.

- (3) In subsection (2), for “any EC sales statement” substitute “any section 55A statement”.
- (4) In subsection (3)(b), for “any EC sales statement” substitute “any section 55A statement”.
- (5) In subsection (4)(b) for “any EC sales statement”, in both places it occurs, substitute “any section 55A statement”.
- (6) In subsection (7)—
  - (a) in paragraph (a), for “an EC sales statement” substitute “a section 55A statement”, and
  - (b) in the words after paragraph (b), omit “, 75”.
- (7) For subsections (9) and (10) substitute—
  - “(9) In this section, “section 55A statement” means a statement which is required to be submitted to the Commissioners in accordance with regulations under paragraph 2(3A) of Schedule 11.”
- (8) For the heading substitute “Failure to submit section 55A statement”.
- 61 In section 69 (breaches of regulatory provisions), in subsection (1), in paragraph (a), omit “, paragraph 5 of Schedule 2, paragraph 5 of Schedule 3”.
- 62 In section 69C (transactions connected with VAT fraud), in subsection (6), in the words after paragraph (b)—
  - (a) for “(whether before or after the coming into force of this section) in other cases” substitute “in any other cases”, and
  - (b) after “VAT system” insert “which were decided before the coming into force of section 42 of TCTA 2018”.
- 63 (1) Section 72 (offences) is amended as follows.
  - (2) In subsection (2)—
    - (a) in paragraph (b), for “35, 36 or 40” substitute “35 or 36”,
    - (b) omit paragraph (c), and
    - (c) in paragraph (ii), for “(b), (c) or (d)” substitute “(b) or (d)”.
  - (3) In subsection (5), in paragraph (a)—
    - (a) for “35, 36 or 40” substitute “35 or 36”, and
    - (b) omit “for a refund under any regulations made by virtue of section 13(5)”.
  - (4) In subsection (10)—
    - (a) omit “, on the acquisition of the goods from another member State”, and
    - (b) omit “from a place outside the member States”.
- 64 (1) Section 73 (failure to make returns etc) is amended as follows.
  - (2) In subsection (3)(b), omit “, paragraph 6(2) of Schedule 2, paragraph 6(2) or (3) of Schedule 3”.
  - (3) In subsection (7)—
    - (a) in paragraph (a), omit “, acquired any goods from another member State”,
    - (b) in paragraph (b), omit “from a place outside the member States”, and

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- (c) in the words after paragraph (b), omit “or otherwise removed from the United Kingdom without being exported or so removed by way of supply”.
- 65 In section 74 (interest on VAT recovered or recoverable by assessment), in subsection (1)(c), omit “, under paragraph 8 of Schedule 3”.
- 66 Omit section 75 (assessments in cases of acquisitions of certain goods by non-taxable persons).
- 67 (1) Section 76 (assessment of amounts due by way of penalty, interest or surcharge) is amended as follows.
  - (2) In subsection (1), in paragraph (a), for “, section 59A, paragraph 16F of Schedule 3B or paragraph 26 of Schedule 3BA” substitute “or 59A”.
  - (3) Omit subsection (3A).
  - (4) In subsection (5), omit “or (3A)” in both places.
  - (5) Omit subsection (6).
- 68 Omit section 76A (section 76: cases involving special accounting schemes).
- 69 (1) Section 77 (assessments: time limits and supplementary assessments) is amended as follows.
  - (2) In subsection (1)—
    - (a) in the opening words, omit “, 75”, and
    - (b) in paragraph (a), omit “or acquisition”.
  - (3) In subsection (2), omit “or (3A)”.
  - (4) In subsection (3), omit “or (3A)”.
  - (5) In subsection (4), omit “, acquisition”.
  - (6) In subsection (4C)—
    - (a) in paragraph (aa), after “Schedule 1A,” insert “or”, and
    - (b) omit paragraphs (b), (c) and (e) (together with the “or” before paragraph (e)).
  - (7) In subsection (6), omit “or 75(2)(b)”.
- 70 In section 78A (assessment for interest overpayments), in subsection (7)(a), for “(6)” substitute “(5)”.
- 71 (1) Section 80 (credit for, or repayment of, overstated or overpaid VAT) is amended as follows.
  - (2) In subsection (3C), in the definition of “VAT provisions”, in paragraph (a), for “, subordinate legislation or EU legislation” substitute “or subordinate legislation”.
  - (3) In subsection (7), omit “(and paragraph 16I of Schedule 3B and paragraph 29 of Schedule 3BA)”.
- 72 In section 83 (appeals), in subsection (1)—
  - (a) in paragraph (b)—
    - (i) omit “, on the acquisition of goods from another member State”, and
    - (ii) omit “from a place outside the member States”,



- (b) omit paragraph (d),
  - (c) omit paragraph (j),
  - (d) in paragraph (p), omit sub-paragraph (iii) (together with the “or” before that sub-paragraph), and
  - (e) omit paragraph (w).
- 73 In section 84 (further provisions relating to appeals)—
- (a) in subsection (4)(c), omit “, acquisition”, and
  - (b) in subsection (6), omit “or (as the case requires) paragraph 26 of Schedule 3BA or paragraph 16F of Schedule 3B”.
- 74 (1) Section 88 (supplies spanning change of rate etc) is amended as follows.
- (2) In subsection (1), omit “or exempt, zero-rated or reduced-rate acquisitions”.
  - (3) Omit subsections (4) and (7).
  - (4) For subsection (8) substitute—  
“(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.”
- 75 (1) Section 90 (failure of resolution under Provisional Collection of Taxes Act 1968) is amended as follows.
- (2) In subsection (1)—
    - (a) in paragraph (a), omit the words from “or on the acquisition” to “20(3)”, and
    - (b) in paragraph (b), omit “or acquisition”.
  - (3) In subsection (2)—
    - (a) in paragraph (a), omit the words from “or on the acquisition” to “20(3)”, and
    - (b) in paragraph (b), omit “or acquisition”.
  - (4) In subsection (3), for “, 35 or 40” substitute “or 35”.
- 76 Omit section 92 (taxation under the laws of other member States etc).
- 77 Omit section 93 (territories included in references to other member States etc).
- 78 Omit section 95 (meaning of “new means of transport”).
- 79 (1) Section 96 (other interpretative provisions) is amended as follows.
- (2) In subsection (1)—
    - (a) omit the definition of “another member State”,
    - (b) at the appropriate place insert—
      - ““TCTA 2018” means the Taxation (Cross-border Trade) Act 2018;”,
      - and
      - ““import duty” means import duty charged in accordance with Part 1 of TCTA 2018;”,
    - (c) omit the definition of “taxable acquisition”, and
    - (d) for the definition of “VAT” substitute—
      - ““VAT” means value added tax charged in accordance with this Act;”.
  - (3) Omit subsection (3).

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- 80 In section 99 (refund of VAT to Government of Northern Ireland)—
- (a) omit “, on the acquisition of any goods by that Government from another member State”,
  - (b) omit “from a place outside the member States”, and
  - (c) omit “, acquisitions”.
- 81 (1) Schedule 1 (registration in respect of taxable supplies: UK establishment) is amended as follows.
- (2) In paragraph 1—
    - (a) in sub-paragraph (4)(a), omit “, paragraph 6(2) of Schedule 2, paragraph 6(3) of Schedule 3”,
    - (b) in sub-paragraph (5), omit “, paragraph 6(2) of Schedule 2, paragraph 6(3) of Schedule 3”,
    - (c) in sub-paragraph (7), omit “and any taxable supplies which would not be taxable supplies apart from section 7(4)”, and
    - (d) in sub-paragraph (9), omit “acquisition or”.
  - (3) In paragraph 2(7), omit paragraph (c).
  - (4) In paragraph 4(3), omit “and any taxable supplies which would not be taxable supplies apart from section 7(4)”.
  - (5) In paragraph 13, omit sub-paragraph (8).
- 82 (1) Schedule 1A (registration in respect of taxable supplies: non-UK establishment) is amended as follows.
- (2) In paragraph 3, omit paragraphs (c) and (d) (but not the “or” at the end of paragraph (d)).
  - (3) Omit paragraph 12.
- 83 Omit Schedule 2 (registration in respect of supplies from other member States).
- 84 Omit Schedule 3 (registration in respect of acquisitions from other member States).
- 85 In Schedule 3A (registration in respect of disposals of assets for which a VAT repayment is claimed), in paragraph 1—
- (a) in sub-paragraph (1), for “Schedule 1, 1A, 2 or 3” substitute “Schedule 1 or 1A”, and
  - (b) in sub-paragraph (2), for the words from “, paragraph 11 of Schedule 1A” to the end substitute “or paragraph 11 of Schedule 1A”.
- 86 Omit Schedule 3B (electronic, telecommunication and broadcasting services: non-Union scheme).
- 87 Omit Schedule 3BA (electronic, telecommunication and broadcasting services: Union scheme).
- 88 (1) Schedule 4 (matters to be treated as supply of goods or services) is amended as follows.
- (2) In paragraph 5(5)(a), omit “, acquisition”.
  - (3) Omit paragraph 6.

- (4) In paragraph 8(2)(a), for the words from “, their acquisition” to the end substitute “or their importation into the United Kingdom”.
- 89 (1) Schedule 4A (place of supply of services: special rules) is amended as follows.
- (2) In paragraph 3—
- (a) in sub-paragraph (3)—
- (i) in paragraph (b), for “in a country which is not a member State” substitute “outside the United Kingdom”, and
- (ii) in the words after that paragraph, for “in that country” substitute “outside the United Kingdom”, and
- (b) in sub-paragraph (4)(a), for “in a country which is not a member State” substitute “outside the United Kingdom”.
- (3) In the italic heading before paragraph 5, omit “: general”.
- (4) For paragraph 5 substitute—
- “5 A supply of restaurant or catering services is to be treated as made in the country in which the services are physically carried out.”
- (5) Omit paragraph 6 and the italic heading before it.
- (6) In paragraph 7—
- (a) in sub-paragraph (1)—
- (i) in paragraph (b), for “in a country which is not a member State” substitute “outside the United Kingdom”, and
- (ii) in the words after that paragraph, for “in that country” substitute “outside the United Kingdom”, and
- (b) in sub-paragraph (2)(a), for “in a country which is not a member State” substitute “outside the United Kingdom”.
- (7) In paragraph 8—
- (a) in sub-paragraph (3)—
- (i) in paragraph (b), for “in a country which is not a member State” substitute “outside the United Kingdom”, and
- (ii) in the words after that paragraph, for “in that country” substitute “outside the United Kingdom”, and
- (b) in sub-paragraph (4)(a), for “in a country which is not a member State” substitute “outside the United Kingdom”.
- (8) In paragraph 9—
- (a) in sub-paragraph (1)—
- (i) in paragraph (b), for “in a country which is not a member State” substitute “outside the United Kingdom”, and
- (ii) in the words after that paragraph, for “in that country” substitute “outside the United Kingdom”, and
- (b) in sub-paragraph (2)(a), for “in a country which is not a member State” substitute “outside the United Kingdom”.
- (9) In paragraph 9B—
- (a) in paragraph (b), for “outside the member States” substitute “outside the United Kingdom”, and

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- (b) in the words after that paragraph, for “wholly outside the member States” substitute “outside the United Kingdom”.
  - (10) In paragraph 9C, in sub-paragraph (1)—
    - (a) in paragraph (b), for “outside the member States” substitute “outside the United Kingdom”, and
    - (b) in the words after that paragraph, for “wholly outside the member States” substitute “outside the United Kingdom”.
  - (11) In paragraph 9D—
    - (a) in sub-paragraph (2)—
      - (i) in paragraph (b), for “outside the territories of the member States” substitute “outside the United Kingdom”, and
      - (ii) in the words after that paragraph, for “where it is used and enjoyed” substitute “outside the United Kingdom”, and
    - (b) in sub-paragraph (3)(a), for “outside the territories of the member States” substitute “outside the United Kingdom”.
  - (12) In paragraph 9E—
    - (a) in sub-paragraph (3)—
      - (i) in paragraph (b), for “in a country which is not a member State” substitute “outside the United Kingdom”, and
      - (ii) in the words after that paragraph, for “in that country” substitute “outside the United Kingdom”, and
    - (b) in sub-paragraph (4)(a), for “in a country which is not a member State” substitute “outside the United Kingdom”.
  - (13) In the italic heading before paragraph 11, omit “: general”.
  - (14) In paragraph 11, omit sub-paragraph (3).
  - (15) Omit paragraph 12 and the italic heading before it.
  - (16) In the italic heading before paragraph 16, for “EC” substitute “United Kingdom and the Isle of Man”.
  - (17) In paragraph 16—
    - (a) in sub-paragraph (1)(b), for “which is not a member State (other than the Isle of Man)” substitute “other than the United Kingdom or the Isle of Man”, and
    - (b) in sub-paragraph (2)(f)(i)—
      - (i) for “situated within the territory of a member State” substitute “in the United Kingdom”, and
      - (ii) for “such a system” substitute “a natural gas system in the United Kingdom”.
- 90 In Schedule 5A (goods eligible to be fiscally warehoused), for the heading of the second column substitute “customs tariff (within the meaning of TCTA 2018) code”.
- 91 (1) Schedule 6 (valuation: special cases) is amended as follows.
- (2) In paragraph 1A—
    - (a) in sub-paragraph (4)—
      - (i) in the definition of “motor dealer”, omit “or acquiring from another member State”, and

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- (ii) in the definition of “stock in trade”, for paragraphs (a) and (b) substitute—
      - “(a) produced by a motor manufacturer, or supplied to or imported by a motor dealer, for the purpose of resale, and
      - (b) intended to be sold within 12 months of their production, supply or importation (as the case may require),” and
    - (b) in sub-paragraph (6)(a)—
      - (i) omit “, acquired from another member State,”, and
      - (ii) omit “, acquisition”.
  - (3) In paragraph 3, in sub-paragraph (1)(a), in sub-paragraph (ii), omit “EU customs duty or”.
- 92 Omit Schedule 7 (valuation of acquisitions from other member States: special cases).
- 93 In Schedule 7A (charge at reduced rate), in Group 3 (grant-funded installation of heating equipment or security goods or connection of gas supply), in paragraph 2(3) of the Notes to that Group, omit sub-paragraph (e).
- 94 (1) Schedule 8 (zero-rating) is amended as follows.
- (2) In Part 1, in the index, omit the entry relating to European Research Infrastructure Consortia.
  - (3) In Group 7 (international services)—
    - (a) in the opening words of item 1—
      - (i) omit “or acquired”,
      - (ii) for “any of the member States” substitute “the United Kingdom”, and
      - (iii) omit “to a place outside the member States”,
    - (b) in paragraph (b) of item 1, for “member States” substitute “United Kingdom”, and
    - (c) in item 2—
      - (i) in paragraph (a), omit “to a place outside the member States”, and
      - (ii) in paragraph (c), for “member States” substitute “United Kingdom”.
  - (4) In Group 8 (transport)—
    - (a) in item 5, for “member States” substitute “United Kingdom”,
    - (b) in paragraph (a) of item 11, for sub-paragraphs (i) and (ii) substitute—
      - “(i) the transport of goods to or from a place—
        - (a) from which they are to be exported, or
        - (b) to which they have been imported,
      - (ii) the handling or storage of those goods at that place, or
      - (iii) the handling or storage of those goods in connection with their transport to or from that place, or”,
    - (c) in item 12, after “enjoyed outside” insert “the United Kingdom or”,
    - (d) omit item 13,
    - (e) in Note (C1), omit the definition of “State institution”, and
    - (f) omit Note (9).
  - (5) In Group 12 (drugs, medicines, aids for the disabled)—

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- (a) in Note (1)—
    - (i) omit “acquired from another member State or”, and
    - (ii) omit “from a place outside the member States”,
  - (b) in Note (5N), in paragraph (b), omit “reckonable zero-rated acquisition, or”,
  - (c) in Note (5O)—
    - (i) in paragraph (b), omit “acquisition or”, and
    - (ii) in the words after paragraph (b), omit “or acquisition”, and
  - (d) in Note (5T)—
    - (i) omit the definition of “reckonable zero-rated acquisition”, and
    - (ii) in the definition of “reckonable zero-rated importation”, omit “from a place outside the member States”.
- (6) In Group 13 (imports, exports, etc)—
- (a) for item 1 substitute—
 

“1        The supply of imported goods before a Customs declaration has been made under Part 1 of TCTA 2018 in respect of those goods where the supplier and the purchaser of the goods have agreed that the purchaser will make the Customs declaration.”,
  - (b) in item 3, omit “to places outside the member States”, and
  - (c) in Note (5), omit the words from “, another member State, any” to the end.
- (7) In Group 15 (charities etc), in item 3, omit “to a place outside the member States”.
- (8) In Group 16 (clothing and footwear)—
- (a) in Note (4)(b), for sub-paragraphs (i) and (ii) substitute—
 

“(i) are manufactured to standards which satisfy the requirements of regulation 8(2) of the Personal Protective Equipment Regulations 2002, and

(ii) bear the mark of conformity required by that regulation.”, and
  - (b) in Note (4A)(b), for sub-paragraphs (i) and (ii) substitute—
 

“(i) is manufactured to standards which satisfy the requirements of regulation 8(2) of the Personal Protective Equipment Regulations 2002, and

(ii) bears the mark of conformity required by that regulation.”
- (9) Omit Group 18 (European Research Infrastructure Consortia).
- 95 (1) Schedule 9 (exemptions) is amended as follows.
- (2) In Group 5 (finance)—
- (a) in item 9—
    - (i) in paragraph (i), for “another EEA state” substitute “an EEA state”, and
    - (ii) in paragraph (j), for “another EEA state” substitute “an EEA state”, and
  - (b) in Note (6), in the definition of “recognised collective investment scheme constituted in another EEA state”, for “another EEA state” substitute “an EEA state”.

- (3) In Group 14 (supplies of goods where input tax cannot be recovered)—
    - (a) in paragraph (a) of item 1, omit “or acquisition”,
    - (b) in Note (7)(a), omit “or acquisition”,
    - (c) in Note (9)—
      - (i) in the opening words, omit “or acquisition”, and
      - (ii) in paragraph (b), omit “or acquisition”,
    - (d) in Note (10), omit “, acquisition” in both places, and
    - (e) in Note (15), omit “, acquisition” in both places.
  - (4) In Group 16 (supplies of services by groups involving cost sharing), in item 1, in paragraph (a), for the words from “in relation to” to the end substitute “is not carried on in the course or furtherance of carrying on a business,”.
- 96 (1) Schedule 9A (anti-avoidance provisions: groups) is amended as follows.
- (2) In paragraph 1(5)(a), omit “acquisition or”.
  - (3) In paragraph 6(10)(a), for “(6)” substitute “(5)”.
- 97 (1) Schedule 11 (administration, collection and enforcement) is amended as follows.
- (2) In paragraph 2—
    - (a) omit sub-paragraphs (3) and (3ZA),
    - (b) omit sub-paragraphs (4) and (5),
    - (c) in sub-paragraph (5A), for paragraph (b) substitute—
      - “(b) where notification of the arrival of a means of transport imported into the United Kingdom is required by virtue of paragraph (a), for requiring any VAT on its importation to be paid at such time and in such manner as may be specified in the regulations.”,
    - (d) in sub-paragraph (5B)(a), omit “acquisition or”,
    - (e) in sub-paragraph (5D)—
      - (i) omit the definition of “means of transport”, and
      - (ii) in the definition of “relevant person”—
        - (a) omit paragraph (a),
        - (b) in paragraph (b), omit “from a place outside the member States”, and
        - (c) omit paragraph (c),
    - (f) after sub-paragraph (5D) insert—
      - “(5E) For the purposes of sub-paragraphs (5A) to (5D) “means of transport” means—
        - (a) any ship which exceeds 7.5 metres in length,
        - (b) any aircraft the take-off weight of which exceeds 1550 kilograms, or
        - (c) any motorised land vehicle which—
          - (i) has an engine with a displacement or cylinder capacity exceeding 48 cubic centimetres, or
          - (ii) is constructed or adapted to be electrically propelled using more than 7.2 kilowatts,

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but only if the ship, aircraft or vehicle is intended for the transport of persons or goods.

(5F) The Treasury may by order vary sub-paragraph (5E) by adding or deleting any ship, aircraft or vehicle of a description specified in the order to or from those which are for the time being specified there.”,

(g) in sub-paragraph (8)—

(i) omit paragraph (b) (together with the “or” before it), and

(ii) in the words after paragraph (b), omit “or acquisition”, and

(h) omit sub-paragraph (9).

(3) In paragraph 2A(2), in paragraph (b), omit “or the law of another member State”.

(4) In paragraph 3(2), omit paragraph (c).

(5) In paragraph 6(1), omit the words from “, and every person who” to the end.

(6) For paragraph 8(1) substitute—

“(1) An authorised person may take samples from goods that are in the possession of either a person who supplies goods or a fiscal warehousekeeper if it appears necessary to do so—

(a) to protect the revenue against mistake or fraud, and

(b) to determine how the goods, or the material of which they are made, ought to be or to have been treated for the purposes of VAT.”

(7) In paragraph 14(1), in paragraph (c), for “2(3) or (4)” substitute “2(5A)”.

98 In Schedule 11A (disclosure of avoidance schemes), in paragraph 2A, in sub-paragraph (2)—

(a) omit paragraph (b) (but not the “and” at the end of the paragraph), and

(b) in paragraph (c), omit “from a place outside the member States”.

### *Effect of amendments made by this Part of this Schedule*

99 (1) If an amendment made by this Part of this Schedule to a provision of the Value Added Tax Act 1994 has the effect of removing a reference to the principal VAT directive or the implementing VAT regulation, the removal is not to be taken as implying that the directive or regulation is no longer relevant for determining the meaning and effect of that provision.

(2) In this paragraph “the principal VAT directive” and “the implementing VAT regulation” have the same meaning as in section 42.