

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 1. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 3(2).

REGISTRATION IN RESPECT OF TAXABLE SUPPLIES [^{F1}: UK ESTABLISHMENT]

Textual Amendments

- F1** Words in Sch. 1 heading inserted (with effect in accordance with Sch. 28 para. 19 of the amending Act) by Finance Act 2012 (c. 14), Sch. 28 para. 13

Liability to be registered

- 1 (1) Subject to sub-paragraphs (3) to (7) below, a person who makes taxable supplies but is not registered under this Act becomes liable to be registered under this Schedule—
- (a) at the end of any month, if [^{F2}the person is UK-established and] the value of his taxable supplies in the period of one year then ending has exceeded [^{F3}£90,000]; or
 - (b) at any time, if [^{F4}the person is UK-established and] there are reasonable grounds for believing that the value of his taxable supplies in the period of 30 days then beginning will exceed [^{F5}£90,000].
- (2) Where a business [^{F6}, or part of a business,] carried on by a taxable person is transferred to another person as a going concern [^{F7}, the transferee is UK-established at the time of the transfer and the transferee is not registered under this Act at that time], then, subject to sub-paragraphs (3) to (7) below, the transferee becomes liable to be registered under this Schedule at that time if—
- (a) the value of his taxable supplies in the period of one year ending at the time of the transfer has exceeded [^{F8}£90,000]; or
 - (b) there are reasonable grounds for believing that the value of his taxable supplies in the period of 30 days beginning at the time of the transfer will exceed [^{F9}£90,000].
- [^{F10}(2A) In determining the value of a person's supplies for the purposes of sub-paragraph (1) (a) or (2)(a), supplies are to be taken into account (subject to sub-paragraphs (3) to (7)) whether or not the person was UK-established when they were made.]
- (3) A person does not become liable to be registered by virtue of sub-paragraph (1) (a) or (2)(a) above if the Commissioners are satisfied that the value of his taxable supplies in the period of one year beginning at the time at which, apart from this sub-paragraph, he would become liable to be registered will not exceed [^{F11}£88,000].
- (4) In determining the value of a person's supplies for the purposes of sub-paragraph (1) (a) or (2)(a) above, supplies made at a time when he was previously registered under this Act shall be disregarded if—

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- (a) his registration was cancelled otherwise than under paragraph 13(3) below, [^{F12}paragraph 11 of Schedule 1A]^{F13} ... [^{F14}or paragraph 6(2) of Schedule 3A], and
- (b) the Commissioners are satisfied that before his registration was cancelled he had given them all the information they needed in order to determine whether to cancel the registration.
- (5) A person shall be treated as having become liable to be registered under this Schedule at any time when he would have become so liable under the preceding provisions of this paragraph but for any registration which is subsequently cancelled under paragraph 13(3) below, [^{F15}paragraph 11 of Schedule 1A]^{F16} ... [^{F14}or paragraph 6(2) of Schedule 3A].
- (6) A person shall not cease to be liable to be registered under this Schedule except in accordance with paragraph 2(5), 3 or 4 below.
- (7) In determining the value of a person’s supplies for the purposes of sub-paragraph (1) or (2) above, supplies of goods or services that are capital assets of the business in the course or furtherance of which they are supplied ^{F17}... shall be disregarded.
- (8) Where, apart from this sub-paragraph, an interest in, right over or licence to occupy any land would under sub-paragraph (7) above be disregarded for the purposes of sub-paragraph (1) or (2) above, it shall not be if it is supplied on a taxable supply which is not zero-rated.
- [^{F18}(9) In determining the value of a person’s supplies for the purposes of sub-paragraph (1) or (2) above, supplies to which section 18B(4) (last ^{F19}... supply of goods before removal from fiscal warehousing) applies and supplies treated as made by him under section 18C(3) (self-supply of services on removal of goods from warehousing) shall be disregarded.]
- [^{F20}(10) A person is “UK-established” if the person has a business establishment, or some other fixed establishment, in the United Kingdom in relation to a business carried on by the person.]

Textual Amendments

- F2** Words in Sch. 1 para. 1(1)(a) inserted (with effect in accordance with [Sch. 28 para. 19](#) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 28 para. 11\(2\)\(a\)](#)
- F3** Sum in Sch. 1 para. 1(1)(a) substituted (1.4.2024) by [The Value Added Tax \(Increase of Registration Limits\) Order 2024 \(S.I. 2024/307\)](#), arts. 1, [2\(2\)\(a\)](#)
- F4** Words in Sch. 1 para. 1(1)(b) inserted (with effect in accordance with [Sch. 28 para. 19](#) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 28 para. 11\(2\)\(b\)](#)
- F5** Sum in Sch. 1 para. 1(1)(b) substituted (1.4.2024) by [The Value Added Tax \(Increase of Registration Limits\) Order 2024 \(S.I. 2024/307\)](#), arts. 1, [2\(2\)\(a\)](#)
- F6** Words in Sch. 1 para. 1(2) inserted (with effect in accordance with s. 100(10) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 100\(8\)](#)
- F7** Words in Sch. 1 para. 1(2) substituted (with effect in accordance with [Sch. 28 para. 19](#) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 28 para. 11\(3\)](#)
- F8** Sum in Sch. 1 para. 1(2)(a) substituted (1.4.2024) by [The Value Added Tax \(Increase of Registration Limits\) Order 2024 \(S.I. 2024/307\)](#), arts. 1, [2\(2\)\(a\)](#)
- F9** Sum in Sch. 1 para. 1(2)(b) substituted (1.4.2024) by [The Value Added Tax \(Increase of Registration Limits\) Order 2024 \(S.I. 2024/307\)](#), arts. 1, [2\(2\)\(a\)](#)

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- F10** Sch. 1 para. 1(2A) inserted (with effect in accordance with Sch. 28 para. 19 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 28 para. 11(4)**
- F11** Sum in Sch. 1 para. 1(3) substituted (1.4.2024) by The Value Added Tax (Increase of Registration Limits) Order 2024 (S.I. 2024/307), arts. 1, **2(2)(b)**
- F12** Words in Sch. 1 para. 1(4)(a) inserted (with effect in accordance with Sch. 28 para. 19 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 28 para. 11(5)**
- F13** Words in Sch. 1 para. 1(4)(a) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 81(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)
- F14** Words in Sch. 1 para. 1(4)(a)(5) substituted (28.7.2000 with effect as mentioned in s. 136(10) of the amending Act) by 2000 c. 17, s. **136(6)(a)**
- F15** Words in Sch. 1 para. 1(5) inserted (with effect in accordance with Sch. 28 para. 19 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 28 para. 11(6)**
- F16** Words in Sch. 1 para. 1(5) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 81(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)
- F17** Words in Sch. 1 para. 1(7) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 81(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)
- F18** Sch. 1 para. 1(9) added (1.6.1996 with application to any acquisition of goods from another member State and any supply taking place on or after that day) by 1996 c. 8, ss. 25, 26, **Sch. 3 para. 13**; S.I. 1996/1249, **art. 2**
- F19** Words in Sch. 1 para. 1(9) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 81(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)
- F20** Sch. 1 para. 1(10) inserted (with effect in accordance with Sch. 28 para. 19 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 28 para. 11(7)**

[^{F21}1A (1) Paragraph 2 below is for the purpose of preventing the maintenance or creation of any artificial separation of business activities carried on by two or more persons from resulting in an avoidance of VAT.

(2) In determining for the purposes of sub-paragraph (1) above whether any separation of business activities is artificial, regard shall be had to the extent to which the different persons carrying on those activities are closely bound to one another by financial, economic and organisational links.]

Textual Amendments

F21 Sch. 1 para. 1A inserted (19.3.1997) by 1997 c. 16, s. **31(1)**

2 (1) Without prejudice to paragraph 1 above, if the Commissioners make a direction under this paragraph, the persons named in the direction shall be treated as a single taxable person carrying on the activities of a business described in the direction and that taxable person shall be liable to be registered under this Schedule with effect from the date of the direction or, if the direction so provides, from such later date as may be specified therein.

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- (2) The Commissioners shall not make a direction under this paragraph naming any person unless they are satisfied—
 - (a) that he is making or has made taxable supplies; and
 - (b) that the activities in the course of which he makes or made those taxable supplies form only part of certain activities ^{F22} . . . , the other activities being carried on concurrently or previously (or both) by one or more other persons; and
 - (c) that, if all the taxable supplies of [^{F23}the business described in the direction] were taken into account, a person carrying on that business would at the time of the direction be liable to be registered by virtue of paragraph 1 above; ^{F24} . . .
 - ^{F24}(d)
- (3) A direction made under this paragraph shall be served on each of the persons named in it.
- (4) Where, after a direction has been given under this paragraph specifying a description of business, it appears to the Commissioners that a person who was not named in that direction is making taxable supplies in the course of activities which should ^{F25} . . . be regarded as part of the activities of that business, the Commissioners may make and serve on him a supplementary direction referring to the earlier direction and the description of business specified in it and adding that person’s name to those of the persons named in the earlier direction with effect from—
 - (a) the date on which he began to make those taxable supplies, or
 - (b) if it was later, the date with effect from which the single taxable person referred to in the earlier direction became liable to be registered under this Schedule.
- (5) If, immediately before a direction (including a supplementary direction) is made under this paragraph, any person named in the direction is registered in respect of the taxable supplies made by him as mentioned in sub-paragraph (2) or (4) above, he shall cease to be liable to be so registered with effect from whichever is the later of—
 - (a) the date with effect from which the single taxable person concerned became liable to be registered; and
 - (b) the date of the direction.
- (6) In relation to a business specified in a direction under this paragraph, the persons named in the direction, together with any person named in a supplementary direction relating to that business (being the persons who together are to be treated as the taxable person), are in sub-paragraphs (7) and (8) below referred to as “the constituent members”.
- (7) Where a direction is made under this paragraph then, for the purposes of this Act—
 - (a) the taxable person carrying on the business specified in the direction shall be registerable in such name as the persons named in the direction may jointly nominate by notice in writing given to the Commissioners not later than 14 days after the date of the direction or, in default of such a nomination, in such name as may be specified in the direction;
 - (b) any supply of goods or services by or to one of the constituent members in the course of the activities of the taxable person shall be treated as a supply by or to that person;

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- ^{F26}(c)
- (d) each of the constituent members shall be jointly and severally liable for any VAT due from the taxable person;
 - (e) without prejudice to paragraph (d) above, any failure by the taxable person to comply with any requirement imposed by or under this Act shall be treated as a failure by each of the constituent members severally; and
 - (f) subject to paragraphs (a) to (e) above, the constituent members shall be treated as a partnership carrying on the business of the taxable person and any question as to the scope of the activities of that business at any time shall be determined accordingly.

- (8) If it appears to the Commissioners that any person who is one of the constituent members should no longer be regarded as such for the purposes of paragraphs (d) and (e) of sub-paragraph (7) above and they give notice to that effect, he shall not have any liability by virtue of those paragraphs for anything done after the date specified in that notice and, accordingly, on that date he shall be treated as having ceased to be a member of the partnership referred to in paragraph (f) of that sub-paragraph.

Textual Amendments

- F22** Words in Sch. 1 para. 2(2)(b) repealed (19.3.1997 with effect in accordance with s. 39 of the repealing Act) by 1997 c. 16, ss. 31(2)(a)(4), 113, **Sch. 18 Pt. IV(1)** Note
- F23** Words in Sch. 1 para. 2(c) substituted (19.3.1997) by 1997 c. 16, s. 31(2)(b)(4)
- F24** Sch. 1 para. 2(2)(d) and word “and” immediately preceding it repealed (19.3.1997 with effect in accordance with s. 39 of the repealing Act) by 1997 c. 16, ss. 31(2)(c)(4), 113, **Sch. 18 Pt. IV(1)** Note
- F25** Word in Sch. 1 para. 2(4) repealed (19.3.1997 with effect in accordance with s. 39 of the repealing Act) by 1997 c. 16, ss. 31(2)(4), 113, **Sch. 18 Pt. IV(1)** Note
- F26** Sch. 1 para. 2(7)(c) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 81(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)

- 3 A person who has become liable to be registered under this Schedule shall cease to be so liable at any time if the Commissioners are satisfied in relation to that time that he—
- (a) has ceased to make taxable supplies; or
 - (b) is not at that time a person in relation to whom any of the conditions specified in paragraphs 1(1)(a) and (b) and (2)(a) and (b) above is satisfied^{F27}; or
 - (c) is not at that time UK-established (see paragraph 1(10)).]

Textual Amendments

- F27** Sch. 1 para. 3(c) and word inserted (with effect in accordance with Sch. 28 para. 19 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 28 para. 12**

- 4 (1) Subject to sub-paragraph (2) below, a person who has become liable to be registered under this Schedule shall cease to be so liable at any time after being registered if the Commissioners are satisfied that the value of his taxable supplies in the period of one year then beginning will not exceed [^{F28}£88,000].

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- (2) A person shall not cease to be liable to be registered under this Schedule by virtue of sub-paragraph (1) above if the Commissioners are satisfied that the reason the value of his taxable supplies will not exceed [^{F29}£88,000] is that in the period in question he will cease making taxable supplies, or will suspend making them for a period of 30 days or more.
- (3) In determining the value of a person's supplies for the purposes of sub-paragraph (1) above, supplies of goods or services that are capital assets of the business in the course or furtherance of which they are supplied ^{F30}... shall be disregarded.
- (4) Where, apart from this sub-paragraph, an interest in, right over or licence to occupy any land would under sub-paragraph (3) above be disregarded for the purposes of sub-paragraph (1) above, it shall not be if it is supplied on a taxable supply which is not zero-rated.

Textual Amendments

- F28** Sum in Sch. 1 para. 4(1) substituted (1.4.2024) by [The Value Added Tax \(Increase of Registration Limits\) Order 2024 \(S.I. 2024/307\)](#), arts. 1, **2(2)(c)**
- F29** Sum in Sch. 1 para. 4(2) substituted (1.4.2024) by [The Value Added Tax \(Increase of Registration Limits\) Order 2024 \(S.I. 2024/307\)](#), arts. 1, **2(2)(c)**
- F30** Words in Sch. 1 para. 4(3) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 81(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)

Notification of liability and registration

- 5
 - (1) A person who becomes liable to be registered by virtue of paragraph 1(1)(a) above shall notify the Commissioners of the liability within 30 days of the end of the relevant month.
 - (2) The Commissioners shall register any such person (whether or not he so notifies them) with effect from the end of the month following the relevant month or from such earlier date as may be agreed between them and him.
 - (3) In this paragraph “the relevant month”, in relation to a person who becomes liable to be registered by virtue of paragraph 1(1)(a) above, means the month at the end of which he becomes liable to be so registered.
- 6
 - (1) A person who becomes liable to be registered by virtue of paragraph 1(1)(b) above shall notify the Commissioners of the liability before the end of the period by reference to which the liability arises.
 - (2) The Commissioners shall register any such person (whether or not he so notifies them) with effect from the beginning of the period by reference to which the liability arises.
- 7
 - (1) A person who becomes liable to be registered by virtue of paragraph 1(2) above shall notify the Commissioners of the liability within 30 days of the time when the business is transferred.
 - (2) The Commissioners shall register any such person (whether or not he so notifies them) with effect from the time when the business is transferred.

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- 8 Where a person becomes liable to be registered by virtue of paragraph 1(1)(a) above and by virtue of paragraph 1(1)(b) or 1(2) above at the same time, the Commissioners shall register him in accordance with paragraph 6(2) or 7(2) above, as the case may be, rather than paragraph 5(2) above.

Entitlement to be registered

- 9 Where a person who is not liable to be registered under this Act and is not already so registered satisfies the Commissioners that he—
- (a) makes taxable supplies; or
 - (b) is carrying on a business and intends to make such supplies in the course or furtherance of that business,
- they shall, if he so requests, register him with effect from the day on which the request is made or from such earlier date as may be agreed between them and him.

- 10 (1) Where a person who is not liable to be registered under this Act and is not already so registered satisfies the Commissioners that he—
- (a) makes supplies within sub-paragraph (2) below; or
 - (b) is carrying on a business and intends to make such supplies in the course or furtherance of that business,
- and (in either case) is within sub-paragraph (3) below, they shall, if he so requests, register him with effect from the day on which the request is made or from such earlier date as may be agreed between them and him.

- [^{F31}(2) A supply is within this sub-paragraph if—
- (a) it is made outside the United Kingdom but would be a taxable supply if made in the United Kingdom; or
 - (b) it is specified for the purposes of subsection (2) of section 26 in an order made under paragraph (c) of that subsection.]

- (3) A person is within this sub-paragraph if—
- (a) he has a business establishment in the United Kingdom or his usual place of residence is in the United Kingdom; and
 - (b) he does not make and does not intend to make taxable supplies.

- (4) For the purposes of this paragraph—
- (a) a person carrying on a business through a branch or agency in the United Kingdom shall be treated as having a business establishment in the United Kingdom, and
 - (b) “usual place of residence”, in relation to a body corporate, means the place where it is legally constituted.

Textual Amendments

F31 Sch. 1 para. 10(2) substituted (19.3.1997) by 1997 c. 16, s. 32

Notification of end of liability or entitlement etc

- 11 A person registered under paragraph 5, 6 or 9 above who ceases to make or have the intention of making taxable supplies shall notify the Commissioners of that fact within 30 days of the day on which he does so unless he would, when he so ceases,

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be otherwise liable or entitled to be registered under this Act if his registration and any enactment preventing a person from being liable to be registered under different provisions at the same time were disregarded.

- 12 A person registered under paragraph 10 above who—
 - (a) ceases to make or have the intention of making supplies within sub-paragraph (2) of that paragraph; or
 - (b) makes or forms the intention of making taxable supplies,
 shall notify the Commissioners of that fact within 30 days of the day on which he does so unless, in the case of a person ceasing as mentioned in sub-paragraph (a) above, he would, when he so ceases, be otherwise liable or entitled to be registered under this Act if his registration and any enactment preventing a person from being liable to be registered under different provisions at the same time were disregarded.

Cancellation of registration

- 13 (1) Subject to sub-paragraph (4) below, where a registered person satisfies the Commissioners that he is not liable to be registered under this Schedule, they shall, if he so requests, cancel his registration with effect from the day on which the request is made or from such later date as may be agreed between them and him.
- (2) Subject to sub-paragraph (5) below, where the Commissioners are satisfied that a registered person has ceased to be registrable, they may cancel his registration with effect from the day on which he so ceased or from such later date as may be agreed between them and him.
- (3) Where the Commissioners are satisfied that on the day on which a registered person was registered he was not registrable, they may cancel his registration with effect from that day.
- (4) The Commissioners shall not under sub-paragraph (1) above cancel a person’s registration with effect from any time unless they are satisfied that it is not a time when that person would be subject to a requirement to be registered under this Act.
- (5) The Commissioners shall not under sub-paragraph (2) above cancel a person’s registration with effect from any time unless they are satisfied that it is not a time when that person would be subject to a requirement, or entitled, to be registered under this Act.
- (6) In determining for the purposes of sub-paragraph (4) or (5) above whether a person would be subject to a requirement, or entitled, to be registered at any time, so much of any provision of this Act as prevents a person from becoming liable or entitled to be registered when he is already registered or when he is so liable under any other provision shall be disregarded.
- (7) In this paragraph, any reference to a registered person is a reference to a person who is registered under this Schedule.

^{F32}(8)

<p>Textual Amendments</p> <p>F32 Sch. 1 para. 13(8) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 81(5) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105)</p>

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(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)

Exemption from registration

- 14 (1) Notwithstanding the preceding provisions of this Schedule, where a person who makes or intends to make taxable supplies satisfies the Commissioners that any such supply is zero-rated or would be zero-rated if he were a taxable person, they may, if he so requests and they think fit, exempt him from registration under this Schedule until it appears to them that the request should no longer be acted upon or is withdrawn.
- (2) Where there is a material change in the nature of the supplies made by a person exempted under this paragraph from registration under this Schedule, he shall notify the Commissioners of the change—
- (a) within 30 days of the date on which it occurred; or
 - (b) if no particular day is identifiable as the day on which it occurred, within 30 days of the end of the quarter in which it occurred.
- (3) Where there is a material alteration in any quarter in the proportion of taxable supplies of such a person that are zero-rated, he shall notify the Commissioners of the alteration within 30 days of the end of the quarter.

Power to vary specified sums by order

- 15 The Treasury may by order substitute for any of the sums for the time being specified in this Schedule such greater sums as they think fit.

Supplementary

- 16 The value of a supply of goods or services shall be determined for the purposes of this Schedule on the basis that no VAT is chargeable on the supply.
- 17 Any notification required under this Schedule shall be made in such form [^{F33}and manner] and shall contain such particulars [^{F34}as may be specified in regulations or by the Commissioners in accordance with regulations.]

Textual Amendments

F33 Words in Sch. 1 para. 17 inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 29 para. 8\(a\)](#)

F34 Words in Sch. 1 para. 17 substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 29 para. 8\(b\)](#)

- 18 In this Schedule “registrable” means liable or entitled to be registered under this Schedule.
- 19 References in this Schedule to supplies are references to supplies made in the course or furtherance of a business.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 1.