



# <sup>F1</sup>Value Added Tax Act 1983 (repealed 1.9.1994)

## CHAPTER 55

### VALUE ADDED TAX ACT 1983 (REPEALED 1.9.1994)

#### *Imposition and extent of tax*

- 1 Value added tax.
- 2 Scope of tax.
- 2A Scope of tax on acquisitions.
- 2B Scope of tax on imports.
- 2C Taxable persons.

#### *Supply*

- 3 Meaning of "supply": alteration by Treasury order.
- 4 Time of supply.
- 5 Further provisions relating to time of supply.
- 6 Place of supply.
- 7 Reverse charge on supplies received from abroad.
- 8 Place where supplier or recipient of services belongs.

#### *Acquisitions of goods from other member States*

- 8A Meaning of acquisition of goods from another member State.
- 8B Time of acquisition.
- 8C Place of acquisition.
- 8D Acquisitions from persons belonging in other member States.

#### *Rate of tax and determination of value*

- 9 Rate of tax.

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- 10 Value of supply of goods or services.
- 10A Valuation of acquisitions from other member States.
- 11 Value of imported goods.
- 12 Value of certain goods.
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*Credit for input tax against output tax*

- 14 Credit for input tax against output tax.
- 15 Input tax allowable under section 14.

*Reliefs*

- 16 Zero-rating.
- 17 Exemptions.
- 18 Relief on supply of certain second-hand goods.
- 19 Relief from tax on importation of goods.

*Refunds*

- 20 Refund of tax in certain cases.
- 20A Refunds in relation to new means of transport supplied to other member States.
- 21 Refund of tax to persons constructing certain buildings.
- 22 .....

*Repayment*

- 23 Repayment of tax to those in business overseas.

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- 24 Application of customs enactments.
- 25 Importation of goods by taxable persons.
- 26 Goods imported for private purposes.

*Special cases*

- 27 Application to Crown.
- 28 Local authorities.
- 29 Groups of companies.
- 29A Supplies to groups.
- 30 Partnerships.
- 31 Business carried on in divisions or by unincorporated bodies, personal representatives, etc.
- 32 Agents, etc.
- 32A Tax representatives.
- 32B Overseas suppliers accounting through their customers.
- 33 Transfers of going concerns.
- 34 Terminal markets.
- 35 Goods subject to a warehousing regime.
- 35A Buildings and land.
- 36 Capital goods.
- 37 Trading stamp schemes.
- 37A Tour operators.
- 37B Special treatment for persons involved in farming etc.

37C Customers to account for tax on supplies of gold etc.

*General*

- 38 Administration, collection and enforcement.
- 38A Interest in certain cases of official error.
- 38B Interest: general treatment.
- 38C Payments on account.
- 39 Offences and penalties.
- 40 Appeals.
- 41 Supplies spanning change of rate, etc.
- 42 Adjustment of contracts on changes in tax.
- 43 Failure of resolution under Provisional Collection of Taxes Act 1968.
- 44 Disclosure of information for statistical purposes.

*Supplemental*

- 45 Orders, rules and regulations.
- 46 Service of notices.
- 46A Taxation under the laws of other member States etc.
- 46B Territories included in references to other member States etc.
- 47 Meaning of "business", etc.
- 47A Meaning of "new means of transport".
- 48 Interpretation.
- 49 Refund of tax to Government of Northern Ireland.
- 50 Consequential, transitional and saving provisions and repeals.
- 51 Short title, commencement and extent.

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SCHEDULES

SCHEDULE 1 — Registration

*Liability to be registered*

- 1 (1) Subject to sub-paragraphs (3) to (5) below, a person...
- 1A (1) Without prejudice to paragraph 1 above, if the Commissioners...
- 1B A person who has become liable to be registered under...
- 2 (1) Subject to sub-paragraph (2) below, a person who has...

*Notification of liability and registration*

- 3 (1) A person who becomes liable to be registered by...
- 4 (1) A person who becomes liable to be registered by...
- 4A (1) A person who becomes liable to be registered by...
- 4B Where a person becomes liable to be registered by virtue...

*Entitlement to be registered*

- 5 Where a person who is not liable to be registered...
- 5A (1) Where a person who is not liable to be...
- 6 .....

*Notification of end of liability or entitlement etc.*

- 7 A person registered under paragraph 3, 4 or 5 above...

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- 7A A person registered under paragraph 5A above who-  
8 .....

*Cancellation of registration*

- 8A (1) Subject to sub-paragraph (1A) below where a registered person satisfies...  
9 (1) Subject to sub-paragraph (1A) below where the Commissioners are...  
10 Where the Commissioners are satisfied that on the day on...

*Exemption from registration*

- 11 (1) Notwithstanding the preceding provisions of this Schedule, where a...

*Power to vary specified sums by order*

- 12 The Treasury may by order substitute for any of the...

*Supplementary*

- 13 The value of a supply of goods or services shall...  
14 Any notification required under this Schedule shall be made in...  
15 . . . References in this Schedule to supplies are...

**SCHEDULE 1A — Registration in respect of Supplies from other member States**

*Liability to be registered*

- 1 (1) A person who— (a) is not registered under this...  
2 (1) Subject to sub-paragraph (2) below, a person who has...

*Notification of liability and registration*

- 3 (1) A person who becomes liable to be registered under...

*Request to be registered*

- 4 (1) Where a person who is not liable to be...

*Notification of matters affecting continuance of registration*

- 5 (1) Any person registered under this Schedule who ceases to...

*Cancellation of registration*

- 6 (1) Subject to paragraph 7 below, where a person registered...

*Conditions of cancellation*

- 7 (1) The Commissioners shall not, under paragraph 6(1) above, cancel...

*Power to vary specified sums by order*

- 8 The Treasury may by order substitute for any of the...

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### *Supplementary*

- 9 Any notification required under this Schedule shall be made in...  
10 For the purposes of this Schedule a supply of goods...

## SCHEDULE 1B — Registration in respect of Acquisitions from other member States

### *Liability to be registered*

- 1 (1) A person who— (a) is not registered under this...  
2 (1) Subject to sub-paragraph (2) below, a person who has...

### *Notification of liability and registration*

- 3 (1) A person who becomes liable to be registered under...

### *Entitlement to be registered etc.*

- 4 (1) Where a person who is not liable to be...

### *Notification of matters affecting continuance of registration*

- 5 (1) Any person registered under this Schedule who ceases to...

### *Cancellation of registration*

- 6 (1) Subject to paragraph 7 below, where a person registered...

### *Conditions of cancellation*

- 7 (1) The Commissioners shall not, under paragraph 6(1) above, cancel...

### *Exemption from registration*

- 8 (1) Notwithstanding the preceding provisions of this Schedule, where  
a...

### *Power to vary specified sums by order*

- 9 The Treasury may by order substitute for any of the...

### *Supplementary*

- 10 Any notification required under this Schedule shall be made in...  
11 For the purposes of this Schedule an acquisition of goods...

## SCHEDULE 2 — Matters to be Treated as Supply of Goods or Services

- 1 (1) Any transfer of the whole property in goods is...  
2 Where a person produces goods by applying to another person's...  
3 The supply of any form of power, heat, refrigeration or...  
4 The grant, assignment or surrender of a major interest in...  
5 (1) Subject to sub-paragraph (2) below, where goods forming part...  
5A (1) Where, in a case not falling within paragraph 5(1)...  
6 Where in the case of a business carried on by...  
7 (1) Where a person ceases to be a taxable person,...  
8 (1) Subject to sub-paragraphs (2) and (3) below, paragraphs 5...

## SCHEDULE 3 — Services Supplied Where Received

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- 1 Transfers and assignments of copyright, patents, licences, trademarks and similar...
- 2 Advertising services.
- 3 Services of consultants, engineers, consultancy bureaux, lawyers, accountants and other...
- 4 Acceptance of any obligation to refrain from pursuing or exercising...
- 5 Banking, financial and insurance services (including reinsurance, but not including...
- 6 The supply of staff.
- 6A The letting on hire of goods other than means of...
- 7 The services rendered by one person to another in procuring...
- 8 Any services not of a description specified in paragraphs 1...

#### SCHEDULE 4 — Valuation—Special Cases

- 1 (1) Where— (a) the value of a supply made by...
- 2 .....
- 3 Where— (a) the whole or part of a business carried...
- 3A (1) Where— (a) any goods whose supply involves their removal...
- 4 (1) Where goods or services are supplied for a consideration...
- 5 .....
- 6 Where a right to receive goods or services for an...
- 7 (1) Where there is a supply of goods by virtue...
- 8 Where there is a supply of services by virtue of—...
- 8A Where any supply of services is treated by virtue of...
- 9 (1) This paragraph applies where a supply of services consists...
- 10 (1) This paragraph applies to a supply of goods or...
- 11 (1) Subject to the following provisions of this paragraph, where—...
- 12 Regulations may require that in prescribed circumstances there is to...
- 13 A direction under paragraph 1 . . . or 3...

#### SCHEDULE 4A — Valuation of Acquisitions from other member States - Special Cases

- 1 (1) Where, in the case of the acquisition of any...
- 2 (1) Where, in such cases as the Commissioners may by...
- 3 (1) Where goods are acquired from another member State in...
- 4 (1) Subject to the following provisions of this paragraph, where—...
- 5 In this Schedule— “ relevant transaction ”, in relation to...

#### SCHEDULE 5 — Zero-Rating

##### Group 1—Food

The supply of anything comprised in the general items set...

##### *General items*

Item No. 1. Food of kind used for human consumption....

##### *Excepted items*

Item No. 1. Ice cream, ice lollies, frozen yogurt, water...

##### *Items overriding the exceptions*

“Food” includes drink. “Animal” includes bird, fish, crustacean and mollusc....

- Group 2—Sewerage  
Services and Water
- 2 The supply, for use otherwise than in connection with the...
- Group 3—Books, etc.
- Group 4—Talking — ITEM NO.
- Books for the Blind  
and Handicapped and  
Wireless sets for the  
Blind
- 2 The supply to a charity of— (a) wireless receiving sets;...
- Group 5
- Group 6
- Group 7—Fuel aNd  
Power for Domestic or  
Charity Use
- Group 8— — ITEM NO.
- Construction of  
Dwellings, etc.
- 2 The supply in the course of the construction of—
- Group 8A—Protected  
Buildings.
- Group 9—International  
Services
- 2 The supply of services consisting of the making of arrangements...
- Group 10—Transport
- 2 The supply, repair or maintenance of any aircraft which is...
- 12 The supply— (a) of services consisting of the handling or...
- 13 The supply of a designated travel service to be enjoyed...
- 14 Intra-Community transport services supplied in connection with the  
transport of...
- Notes: In items 1 and 2 the supply of a...
- Group 11—Caravans  
and Houseboats
- 2 Houseboats being boats or other floating decked structures designed or...
- Group 12—Gold
- 2 The supply, by a member of the London Gold Market...
- Group 13—Bank  
Notes
- Group 14—Drugs,  
Medicines, Aids for the  
Handicapped, etc.
- 10A The supply to a charity of a service of providing,...
- 10B The supply to a charity of a service of providing,...
- 12A The sale of a motor vehicle which had been let...
- 13 The supply to a handicapped person of services necessarily performed...
- 14 The supply to a charity providing a permanent or temporary...
- 15 The supply of goods in connection with a supply described...
- 16 The supply to a handicapped person for domestic or his...
- 17 The supply of services necessarily performed by a control centre...
- Group 15—Imports,  
Exports, etc.
- 2 .....

## Group 15A—TAX

## FREE SHOPS

- 1 The supply, by a person in the course of carrying...
- 2 The supply, of any goods within Item 1(a) or (b)...

Notes:

## Group 16—Charities,

etc.

- 2 The donation of any goods for sale or export by...

## Group 17—Clothing

and Footwear

- 2 The supply to a person for use otherwise than by...

## SCHEDULE 6 — Exemptions

## Group 1—Land

- 1 The grant of any interest in or right over land...

## Group 2—Insurance

- 1 The provision of insurance and reinsurance by—
- 2 The provision of insurance and reinsurance by the Export Credits...
- 3 The making of arrangements for the provision of any insurance...
- 4 The handling of insurance claims by insurance brokers, insurance agents...

## Group 3—Postal

Services

- 1 The conveyance of postal packets by the Post Office.
- 2 The supply by the Post Office of any services in...

## Group 4—Betting,

Gaming and Lotteries

- 1 The provision of any facilities for the placing of bets...
- 2 The granting of a right to take part in a...

## Group 5—Finance

- 1 The issue, transfer or receipt of, or any dealing with,...
- 2 The making of any advance or the granting of any...
- 3 The provision of the facility of instalment credit finance in...
- 4 The provision of administrative arrangements and documentation and the transfer...
- 5 The making of arrangements for any transaction comprised in item...
- 6 The issue, transfer or receipt of, or any dealing with,...
- 6A The making of arrangements for or the underwriting of any...
- 8 The management of an authorised unit trust scheme or of...

## GROUP 6—

## EDUCATION

Item No.

Notes: For the purposes of this Group an “eligible body”...

Notes:

## Group 7—Health AND

## WELFARE

- 1 The supply of services by a person registered or enrolled...
- 2 The supply of any services or dental prostheses by-
- 3 The supply of any services by a person registered in...
- 4 The provision of care or medical or surgical treatment and,...
- 5 The provision of a deputy for a person registered in...
- 6 Human blood.
- 8 Human (including foetal) organs or tissue for diagnostic or therapeutic...



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- 9 The supply, otherwise than for profit, by a charity or...
- 10 The supply, otherwise than for profit, of goods and services...
- 11 The supply of transport services for sick or injured persons...
- Group 8—Burial and Cremation
  - 1 The disposal of the remains of the dead.
  - 2 The making of arrangements for or in connection with the...
- Group 9—Trade Unions and Professional Bodies
  - 1 The supply to its members of such services and, in...
- Group 10—sports, Sports Competitions and physical education
  - 1 The grant of a right to enter a competition in...
  - 2 The grant, by a non-profit-making body established for the purposes...
  - 3 The supply by a non-profit making body to an individual,...

Notes: Item 3 does not include the supply of any...
- Group 11—Works of Art, etc.
  - 1 The disposal of an object with respect to which estate...
  - 2 The disposal of an object with respect to which capital...
  - 3 The disposal of property with respect to which capital transfer...
  - 4 The disposal of an asset in a case in which...
- Group 12—Fund-Raising Events by Charities and Other Qualifying Bodies
  - 1 The supply of goods and services by a charity in...
  - 2 The supply of goods and services by a qualifying body...

#### SCHEDULE 6A — Buildings and Land

##### *Residential and charitable buildings: change of use etc.*

- 1 (1) In this paragraph “relevant zero-rated supply” means a grant...

##### *Election to waive exemption*

- 2 (1) Subject to sub-paragraphs (2) and (3) and paragraph 3...
- 3 (1) An election under paragraph 2 above shall have effect—...
- 4 (1) This paragraph has effect where rent is payable in...

##### *Developers of certain non-residential buildings etc.*

- 5 (1) Paragraph 6 below shall apply on the first occasion...
- 6 (1) Where this paragraph applies the interest in, right over...

##### *General*

- 7 (1) Where the benefit of the consideration for the grant...
- 8 The Notes to Group 8 of Schedule 5 to this...

#### SCHEDULE 7 — Administration, Collection and Enforcement

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### *General*

- 1 (1) The tax shall be under the care and management...

### *Accounting for and payment of tax*

- 2 (1) Regulations under this paragraph may require the keeping of...

### *Production of tax invoices by computer*

- 3 (1) For the purposes of any provision contained in or...

### *Power of Commissioners to assess tax due*

- 4 (1) Where a person has failed to make any returns...

### *Assessment of tax on acquisitions of certain goods by non-taxable persons*

- 4A (1) Where a person who has, at a time when...

### *Power to require security and production of evidence*

- 5 (1) The Commissioners may, as a condition of allowing or...

### *Recovery of tax, etc.*

- 6 (1) Tax due from any person shall be recoverable as...

### *Duty to keep records*

- 7 (1) Every taxable person shall keep such records as the...

### *Furnishing of information and production of documents*

- 8 (1) The Commissioners may by regulations make provision for requiring...

### *Power to take samples*

- 9 (1) An authorised person, if it appears to him necessary...

### *Power to require opening of gaming machines*

- 9A An authorised person may at any reasonable time require a...

### *Entry and search of premises and persons*

- 10 (1) For the purpose of exercising any powers under this...

### *Order for access to recorded information, etc.*

- 10A (1) Where, on an application by an authorised person, a...

### *Procedure where documents etc. are removed*

- 10B (1) An authorised person who removes anything in the exercise...

- 10C (1) Where, on an application made as mentioned in sub-paragraph...

*Evidence by certificate, etc.*

- 11 (1) A certificate of the Commissioners— (a) that a person...

*Priority of tax in bankruptcy, winding up, etc.*

- 12 (1) There shall be included among the debts which—

SCHEDULE 8 — Constitution and Procedure of Value Added Tax Tribunals

*Establishment of value added tax tribunals*

- 1 There shall continue to be value added tax tribunals for...

*The President*

- 2 (1) There shall continue to be a President of Value...  
3 (1) The President may resign his office at any time...

*Sittings of tribunals*

- 4 Such number of value added tax tribunals shall be established...

*Composition of tribunals*

- 5 (1) A value added tax tribunal shall consist of a...

*Membership of tribunals*

- 6 For each sitting of a value added tax tribunal the...  
7 (1) There shall be a panel of chairmen and a...

*Exemption from jury service*

- 8 No member of a value added tax tribunal shall be...

*Rules of procedure*

- 9 The Commissioners may make rules with respect to the procedure...  
10 (1) A person who fails to comply with a direction...

SCHEDULE 9 — Consequential Amendments

- 1 In section 1(1) of the Provisional Collection of Taxes Act...  
2 In section 6(1) of the Vehicles (Excise) Act 1971 for...  
3 In the Isle of Man Act 1979—

SCHEDULE 10 — Savings and Transitional Provisions

- 1 Where any period of time specified in an enactment repealed...  
2 Any provision of this Act relating to anything done or...  
3 Where an offence for the continuation of which a penalty...  
4 (1) Tax shall not be charged on any supply or...  
5 Notwithstanding the repeal by this Act of sections 5 and...  
6 Where a vehicle in respect of which purchase tax was...  
7 Sections 252 and 254 of the Local Government Act 1972...  
8 The repeal by this Act of section 6(4) of the...  
9 Where there were in force immediately before 21st April 1975...  
10 Section 26 of this Act applies where goods are imported...

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- 11 Section 17(2)(a) of the Interpretation Act 1978 shall apply in...
- 12 Anything begun before 1st January 1978 under any provision of...
- 13 Any reference in this Act to things done, suffered or...
- 14 Any Treasury order or Commissioners' regulations made before 1st January...
- 15 References in any documents to provisions of Part I of...
- 16 Section 22 of this Act does not apply where the...
- 17 Sub-paragraphs (2) and (3) of paragraph 4 of Schedule 7...
- 18 Nothing in paragraph 3 of Schedule 9 to this Act...

#### SCHEDULE 11 — Repeals

**Changes to legislation:**

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