



Value Added Tax Act 1983

CHAPTER 55

VALUE ADDED TAX ACT 1983

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SCHEDULES

SCHEDULE 1 — Registration

Liability to be registered

- 1 A person who makes taxable supplies but is not registered...
- 2 A registered person who makes taxable supplies shall cease to...

Notification of liability and registration

- 3 A person who by virtue of paragraph 1(a) above is...
- 4 A person who by virtue of paragraph 1(b) above is...
- 5 (1) Where a person who satisfies the Commissioners that he...
- 6 Paragraphs 3 to 5 above apply to persons who were...

Notification of end of liability and cancellation of registration

- 7 A registered person who ceases to make taxable supplies shall...
- 8 Where by virtue of paragraph 2(a) above, a registered person...
- 9 Where a registered person requests the Commissioners to cancel his...
- 10 Where a registered person who has at any time ceased...

Discretionary registration or exemption from registration

- 11 (1) Notwithstanding the preceding provisions of this Schedule—
- 12 The Treasury may by order substitute for any of the...

Supplementary

- 13 The provisions of this Act relating to the determination of...
- 14 Any notification required under this Schedule shall be made in...
- 15 References in this Schedule to registration are references to registration...

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 granting, assignment or surrender of a major interest in...
- 5 (1) Subject to sub-paragraph (2) below, where goods forming part...
- 6 Where in the case of a business carried on by...
- 7 (1) Where a person ceases to be a taxable person,...

SCHEDULE 3 — Services Supplied Where Received

- 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.

7 The services rendered by one person to another in procuring...

SCHEDULE 4 — Valuation—Special Cases

- 1 (1) Where— (a) the value of a supply made by...
- 2 (1) Where— (a) goods are imported at a price in...
- 3 Where— (a) the whole or part of a business carried...
- 4 (1) Where goods or services are supplied for a consideration...
- 5 (1) Where goods are imported at a price in money...
- 6 Where a right to receive goods or services for an...
- 7 Where there is a supply of goods by virtue of—...
- 8 Where there is a supply of services by virtue of—...
- 9 Where a supply of services consists in the provision of...
- 10 (1) This paragraph applies to a supply of goods or...
- 11 (1) Where any sum relevant for determining value is expressed...
- 12 Regulations may require that in prescribed circumstances there is to...
- 13 A direction under paragraph 1, 2 or 3 above may...

SCHEDULE 5 — Zero-Rating

GROUP 1—FOOD

General items
Excepted items
Items overriding the exceptions
Notes :

GROUP 2—SEWERAGE SERVICES AND WATER

GROUP 3—BOOKS, ETC.

GROUP 4—TALKING BOOKS FOR THE BLIND AND
HANDICAPPED AND WIRELESS SETS FOR THE BLIND

GROUP 5—NEWSPAPER ADVERTISEMENTS

GROUP G—NEWS SERVICES

GROUP 7—FUEL AND POWER

GROUP 8—CONSTRUCTION OF BUILDINGS, ETC.

GROUP 9—INTERNATIONAL SERVICES

GROUP 10—TRANSPORT

GROUP 11—CARAVANS AND HOUSEBOATS

GROUP 12—GOLD

GROUP 13—BANK NOTES

GROUP 14—DRUGS, MEDICINES, AIDS FOR THE HANDICAPPED, ETC.

GROUP 15—IMPORTS, EXPORTS, ETC.

GROUP 16—CHARITIES, ETC.

GROUP 17—CLOTHING AND FOOTWEAR

SCHEDULE 6 — Exemptions

Status: This is the original version (as it was originally enacted).

GROUP 1—LAND

GROUP 2—INSURANCE

GROUP 3—POSTAL SERVICES

GROUP 4—BETTING, GAMING AND LOTTERIES

GROUP 5—FINANCE

GROUP 6—EDUCATION

GROUP 7—HEALTH

GROUP 8—BURIAL AND CREMATION

GROUP 9—TRADE UNIONS AND PROFESSIONAL BODIES

GROUP 10—COMPETITIONS

GROUP 11—WORKS OF ART, ETC.

SCHEDULE 7 — Administration, Collection and Enforcement

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...

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...

Entry and search of premises and persons

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

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...

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...
- 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