

SCHEDULES

SCHEDULE 1

Section 2(5).

REGISTRATION

Liability to be registered

- 1 A person who makes taxable supplies but is not registered is liable to be registered—
- (a) after the end of any quarter, if the value of his taxable supplies—
 - (i) in that quarter has exceeded £6,000 ; or
 - (ii) in the four quarters then ending has exceeded £18,000; or
 - (b) at any time, if there are reasonable grounds for believing that the value of his taxable supplies in the period of one year beginning at that or any later time will exceed £18,000 ;
- except that a person is not liable to be registered by virtue of sub-paragraph (a)(i) above after the end of any quarter if the Commissioners are satisfied that the value of his taxable supplies in that quarter and the next three quarters will not exceed £18,000.
- 2 A registered person who makes taxable supplies shall cease to be liable to be registered—
- (a) after the end of any quarter or prescribed accounting period if he has been registered for the whole of the two years then ending and the value of his taxable supplies in each of those years has been £18,000 or less ; and
 - (b) at any time, if the Commissioners are satisfied that the value of his taxable supplies in the period of one year then beginning will be £17,000 or less ;
- except that a person shall not at any time cease to be liable to be registered by virtue of sub-paragraph (a) above if there are reasonable grounds for believing that the value of his taxable supplies in the period of one year then beginning will exceed £18,000.

Notification of liability and registration

- 3 A person who by virtue of paragraph 1(a) above is liable to be registered after the end of any quarter shall notify the Commissioners of his liability within ten days of the end of that quarter and the Commissioners shall register any such person with effect from the twenty-first day of the next quarter or such earlier date as may be agreed between them and that person.
- 4 A person who by virtue of paragraph 1(b) above is liable to be registered by reason of the value of his taxable supplies in any period shall notify the Commissioners of that liability not later than the beginning of that period, and the Commissioners shall register any such person with effect from the beginning of that period or such earlier date as may be agreed between them and that person.

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- 5 (1) Where a person who satisfies the Commissioners that he intends to make taxable supplies from a specified date and will be liable to be registered when he does so requests to be registered the Commissioners may, subject to such conditions as they think fit to impose, register him from such date as may be agreed between them and that person.
- (2) The Commissioners may cancel the registration of a person under this paragraph if he does not begin to make taxable supplies by the date specified in his request or does not become liable to be registered from that date.

6 Paragraphs 3 to 5 above apply to persons who were not liable to be registered on 1st April 1973.

Notification of end of liability and cancellation of registration

7 A registered person who ceases to make taxable supplies shall notify the Commissioners of that fact within ten days of the date on which he does so and the Commissioners shall cancel the registration of any such person.

8 Where by virtue of paragraph 2(a) above, a registered person ceases to be liable to be registered and notifies the Commissioners of that fact, the Commissioners shall cancel his registration with effect from the end of the period of 14 days beginning with the date on which he so notifies them or from such other date as may be agreed between them and that person.

9 Where a registered person requests the Commissioners to cancel his registration by virtue of paragraph 2(b) above and the Commissioners are at any time satisfied as mentioned in that paragraph they shall cancel his registration as from that time.

10 Where a registered person who has at any time ceased to be liable to be registered by virtue of paragraph 2 above has before that time failed or subsequently fails to make any return or account for or pay any tax as required by or under this Act, the Commissioners may, if they think fit, cancel his registration with effect from such date as they may determine.

Discretionary registration or exemption from registration

- 11 (1) Notwithstanding the preceding provisions of this Schedule—
- (a) 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 ; and
 - (b) where a person who makes or satisfies the Commissioners that he intends to make taxable supplies is not and will not be liable to be registered the Commissioners may, if he so requests and they think fit, treat him as so liable, subject to such conditions as they think fit to impose,
- until it appears to the Commissioners that the request should no longer be acted upon or the request is withdrawn; but the Commissioners may by notice given in such manner as appears to them appropriate for the information of persons making taxable supplies prevent the withdrawal of such a request made after the publication of the notice for such period after it is made as may be specified in the notice.
- (2) A person exempted from registration under sub-paragraph (1)(a) above shall notify the Commissioners without delay of any material change in the nature of the supplies

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made by him and of any material alteration in any quarter in the proportion of his taxable supplies that are zero-rated.

- (3) Where the Commissioners refuse to act or to continue to act on a request made by a person under sub-paragraph (1)(b) above, they shall give him written notice of their decision and of the grounds on which it was made.
- 12 The Treasury may by order substitute for any of the sums for the time being specified in paragraphs 1 and 2 above such greater sums as they think fit.

Supplementary

- 13 The provisions of this Act relating to the determination of the value of a supply of goods or services shall apply for the purposes of this Schedule with the modification that no allowance shall be made for tax,
- 14 Any notification required under this Schedule shall be made in such form and shall contain such particulars as the Commissioners may by regulations prescribe.
- 15 References in this Schedule to registration are references to registration in a register kept by the Commissioners for the purposes of this Act and references in this Schedule to supplies are references to supplies made in the course or furtherance of a business.

SCHEDULE 2

Section 3.

MATTERS TO BE TREATED AS SUPPLY OF GOODS OR SERVICES

- 1 (1) Any transfer of the whole property in goods is a supply of goods ; but, subject to sub-paragraph (2) below, the transfer—
(a) of any undivided share of the property, or
(b) of the possession of goods,
is a supply of services.
- (2) If the possession of goods is transferred—
(a) under an agreement for the sale of the goods, or
(b) under agreements which expressly contemplate that the property also will pass at some time in the future (determined by, or ascertainable from, the agreements but in any case not later than when the goods are fully paid for),
it is then in either case a supply of the goods.
- 2 Where a person produces goods by applying to another person's goods a treatment or process, he shall be treated as supplying those goods.
- 3 The supply of any form of power, heat, refrigeration or ventilation is a supply of goods.
- 4 The granting, assignment or surrender of a major interest in land is a supply of goods.
- 5 (1) Subject to sub-paragraph (2) below, where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, whether or not for a consideration, that is a supply by him of the goods.

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- (2) Sub-paragraph (1) above does not apply where the transfer or disposal is—
- (a) a gift of goods made in the course or furtherance of the business (otherwise than as one forming part of a series or succession of gifts made to the same person from time to time) where the cost to the donor is not more than £10;
 - (b) a gift, to an actual or potential customer of the business, of an industrial sample in a form not ordinarily available for sale to the public.
- (3) Where by or under the directions of a person carrying on a business goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, whether or not for a consideration, that is a supply of services.
- (4) Anything which is a supply of goods or services by virtue of sub-paragraph (1) or (3) above is to be treated as made in the course or furtherance of the business (if it would not otherwise be so treated); and in the case of a business carried on by an individual—
- (a) sub-paragraph (1) above applies to any transfer or disposition of goods in favour of himself personally ; and
 - (b) sub-paragraph (3) above applies to goods used, or made available for use, by himself personally.
- 6 Where in the case of a business carried on by a taxable person, goods forming part of the assets of the business are, under any power exercisable by another person, sold by the other in or towards satisfaction of a debt owed by the taxable person, they shall be deemed to be supplied by the taxable person in the course or furtherance of his business.
- 7 (1) Where a person ceases to be a taxable person, any goods then forming part of the assets of a business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless—
- (a) the business is transferred as a going concern to another taxable person; or
 - (b) the business is carried on by another person who, under regulations made under section 31(4) above, is treated as a taxable person ; or
 - (c) the tax on the deemed supply would not be more than £250.
- (2) This paragraph does not apply to any goods in the case of which the taxable person can show to the satisfaction of the Commissioners—
- (a) that no credit for input tax in respect of the supply or importation of the goods has been allowed to him;
 - (b) that the goods were not acquired by him as part of the assets of a business which was transferred to him as a going concern by another taxable person ; and
 - (c) that he has not obtained relief in respect of the goods under section 4 of the Finance Act 1973.
- (3) The Treasury may by order increase or further increase the sum specified in sub-paragraph (1)(c) above.

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SCHEDULE 3

Section 7.

SERVICES SUPPLIED WHERE RECEIVED

- 1 Transfers and assignments of copyright, patents, licences, trademarks and similar rights.
- 2 Advertising services.
- 3 Services of consultants, engineers, consultancy bureaux, lawyers, accountants and other similar services ; data processing and provision of information (but excluding from this head any services relating to land).
- 4 Acceptance of any obligation to refrain from pursuing or exercising, in whole or part, any business activity or any such rights as are referred to in paragraph 1 above.
- 5 Banking, financial and insurance services (including reinsurance, but not including the provision of safe deposit facilities).
- 6 The supply of staff.
- 7 The services rendered by one person to another in procuring for the other any of the services mentioned in paragraphs 1 to 6 above.

SCHEDULE 4

Sections 10(6) and 11(4).

VALUATION—SPECIAL CASES

- 1 (1) Where—
 - (a) the value of a supply made by a taxable person for a consideration in money is (apart from this paragraph) less than its open market value, and
 - (b) the person making the supply and the person to whom it is made are connected, and
 - (c) the person to whom the supply is made is not entitled under sections 14 and 15 of this Act to credit for all die tax on the supply,the Commissioners may direct that the value of the supply shall be taken to be its open market value.
- (2) A direction under this paragraph shall be given by notice in writing to the person making the supply, but no direction may be given more than three years after the time of the supply.
- (3) A direction given to a person under this paragraph in respect of a supply made by him may include a direction that the value of any supply—
 - (a) which is made by him after the giving of the notice, or after such later date as may be specified in the notice, and
 - (b) as to which the conditions in paragraphs (a) to (c) of sub-paragraph (1) above are satisfied,shall be taken to be its open market value.
- (4) For the purposes of this paragraph any question whether a person is connected with another shall be determined in accordance with section 533 of the Income and Corporation Taxes Act 1970.
- (5) This paragraph does not apply to a supply to which paragraph 10 below applies.

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- 2 (1) Where—
- (a) goods are imported at a price in money which (together with all such taxes, duties, charges and costs as are specified in subsection (2)(a) and (b) of section 11 of this Act and not included in the price) is less than their value as determined in accordance with subsection (3) of that section, and
 - (b) the person importing the goods and the person entitled to the price are connected, and
 - (c) the person importing the goods is not entitled under sections 14 and 15 of this Act to credit for all the tax paid or payable by him on the importation,
- the Commissioners may direct that the value of the goods shall be taken to be their value as determined in accordance with the said subsection (3).
- (2) A direction under this paragraph shall be given by notice in writing to the person importing the goods, but no direction may be given more than three years after the time of importation.
- (3) A direction given to a person under this paragraph in respect of goods imported by him may include a direction that the value of any goods—
- (a) which are imported by him after the giving of the notice, or after such later date as may be specified in the notice, and
 - (b) as to which the conditions in paragraphs (a) to (c) of sub-paragraph (1) above are satisfied,
- shall be taken to be their value as determined in accordance with section 11(3) of this Act.
- (4) For the purposes of this paragraph any question whether a person is connected with another shall be determined in accordance with section 533 of the Income and Corporation Taxes Act 1970.
- 3 Where—
- (a) the whole or part of a business carried on by a taxable person consists in supplying to a number of persons goods to be sold, whether by them or others, by retail, and
 - (b) those persons are not taxable persons,
- the Commissioners may by notice in writing to the taxable person direct that the value of any such supply by him after the giving of the notice or after such later date as may be specified in the notice shall be taken to be its open market value on a sale by retail.
- 4 (1) Where goods or services are supplied for a consideration in money and on terms allowing a discount for prompt payment, the consideration shall be taken for the purposes of section 10 of this Act as reduced by the discount, whether or not payment is made in accordance with those terms.
- (2) This paragraph does not apply where the terms include any provision for payment by instalments.
- 5 (1) Where goods are imported at a price in money and on terms allowing a discount for prompt payment, the price shall be taken for the purposes of section 11(2) of this Act as reduced by the discount, whether or not payment is made in accordance with those terms.
- (2) This paragraph does not apply where the terms include any provision for payment by instalments.

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- 6 Where a right to receive goods or services for an amount stated on any token, stamp or voucher is granted for a consideration, the consideration shall be disregarded for the purposes of this Act except to the extent (if any) that it exceeds that amount.
- 7 Where there is a supply of goods by virtue of—
(a) a Treasury order under section 3(5) of this Act; or
(b) paragraph 5(1) of Schedule 2 to this Act (but otherwise than for a consideration); or
(c) paragraph 7 of that Schedule,
the value of the supply shall be taken to be the cost of the goods to the person making the supply except where paragraph 10 below applies.
- 8 Where there is a supply of services by virtue of—
(a) a Treasury order under section 3(4) of this Act; or
(b) paragraph 5(3) of Schedule 2 to this Act (but otherwise than for a consideration),
the value of the supply shall be taken to be the full cost to the taxable person of providing the services except where paragraph 10 below applies.
- 9 Where a supply of services consists in the provision of accommodation in a hotel, inn, boarding house or similar establishment for a period exceeding four weeks—
(a) the value of so much of the supply as is in excess of four weeks shall be taken to be reduced to such part thereof as is attributable to facilities other than the right to occupy the accommodation; and
(b) that part shall be taken to be not less than 20 per cent.
- 10 (1) This paragraph applies to a supply of goods or services, whether or not for a consideration, which is made by an employer and consists of—
(a) the provision in the course of catering of food or beverages to his employees, or
(b) the provision of accommodation for his employees in a hotel, inn, boarding house or similar establishment.
(2) The value of a supply to which this paragraph applies shall be taken to be nil unless the supply is for a consideration consisting wholly or partly of money, and in that case its value shall be determined without regard to any consideration other than money.
- 11 (1) Where any sum relevant for determining value is expressed in a currency other than sterling, it is to be converted into sterling in accordance with Community rules applicable to valuation for customs purposes.
(2) In relation to a supply of goods or services, the material time for valuation, by reference to which the appropriate exchange rate is determined under the rules, is the time of supply.
- 12 Regulations may require that in prescribed circumstances there is to be taken into account, as constituting part of the consideration for the purposes of section 10(2) of this Act (where it would not otherwise be so taken into account), money paid in respect of the supply by persons other than those to whom the supply is made.
- 13 A direction under paragraph 1, 2 or 3 above may be varied or withdrawn by the Commissioners by a further direction given by notice in writing.

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SCHEDULE 5

Section 16.

ZERO-RATING

GROUP 1—FOOD

The supply of anything comprised in the general items set out below, except—

- (a) a supply in the course of catering ; and
- (b) a supply of anything comprised in any of the excepted items set out below, unless it is also comprised in any of the items overriding the exceptions set out below which relates to that excepted item.

General items

Item No.

1. Food of a kind used for human consumption.
2. Animal feeding stuffs.
3. Seeds or other means of propagation of plants comprised in item 1 or 2.
4. Live animals of a kind generally used as, or yielding or producing, food for human consumption.

Excepted items

Item No.

1. Ice cream, ice lollies, frozen yogurt, water ices and similar frozen products, and prepared mixes and powders for making such products.
2. Chocolates, sweets and similar confectionery (including drained, glace or crystallized fruits); and biscuits and other confectionery (not including cakes) wholly or partly covered with chocolate or some product similar in taste and appearance.
3. Beverages chargeable with any duty of excise specifically charged on spirits, beer, wine or made-wine and preparations thereof.
4. Other manufactured beverages, including fruit juices and bottled waters, and syrups, concentrates, essences, powders, crystals or other products for the preparation of beverages.
5. Any of the following when packaged for human consumption without further preparation, namely, potato crisps, potato sticks, potato puffs, and similar products made from the potato, or from potato flour, or from potato starch, and savoury food products obtained by the swelling of cereals or cereal products ; and salted or roasted nuts other than nuts in shell.
6. Pet foods, canned, packaged or prepared; packaged foods (not being pet foods) for birds other than poultry or game ; and biscuits and meal for cats and dogs.
7. Goods described in items 1, 2 and 3 of the general items which are canned, bottled, packaged or prepared for use—
 - (a) in the domestic brewing of any beer ;
 - (b) in the domestic making of any cider or perry ;
 - (c) in the domestic production of any wine or made wine.

Items overriding the exceptions

Item No.

1. Yogurt unsuitable for immediate consumption when frozen
2. Drained cherries.
3. Candied peels.

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4. Tea, maté, herbal teas and similar products, and preparations and extracts thereof.
5. Cocoa, coffee and chicory and other roasted coffee substitutes, and preparations and extracts thereof.
6. Preparations and extracts of meat, yeast, egg or milk.

Notes :

- (1) " Food " includes drink.
- (2) " Animal " includes bird, fish, crustacean and mollusc.
- (3) A supply of anything in the course of catering includes any supply of it for consumption on the premises on which it is supplied.
- (4) Item 1 of the items overriding the exceptions relates to item 1 of the excepted items.
- (5) Items 2 and 3 of the items overriding the exceptions relate to item 2 of the excepted items.
- (6) Items 4 to 6 of the items overriding the exceptions relate to item 4 of the excepted items.
- (7) Any supply described in this Group shall include a supply of services described in paragraph 1(1) of Schedule 2 to this Act.

GROUP 2—SEWERAGE SERVICES AND WATER

Item No.

1. Services of—
 - (a) reception, disposal or treatment of foul water or sewage in bulk ; and
 - (b) emptying of cesspools, septic tanks or similar receptacles.
2. Water other than—
 - (a) distilled water, deionised water and water of similar purity, and
 - (b) water comprised in any of the excepted items set out in Group 1.

GROUP 3—BOOKS, ETC.

Item No.

1. Books, booklets, brochures, pamphlets and leaflets.
2. Newspapers, journals and periodicals.
3. Children's picture books and painting books.
4. Music (printed, duplicated or manuscript).
5. Maps, charts and topographical plans.
6. Covers, cases and other articles supplied with items 1 to 5 and not separately accounted for.

Note : Items 1 to 6—

- (a) do not include plans or drawings for industrial, architectural, engineering, commercial or similar purposes ; but
- (b) include the supply of the services described in paragraph 1(1) of Schedule 2 to this Act in respect of goods comprised in the items.

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

Item No.

1. The supply to the Royal National Institute for the Blind, the National Listening Library or other similar charities of—

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- (a) magnetic tape specially adapted for the recording and reproduction of speech for the blind or severely handicapped;
 - (b) apparatus designed or specially adapted for the making on a magnetic tape, by way of the transfer of recorded speech from another magnetic tape, of a recording described in paragraph (f) below;
 - (c) apparatus designed or specially adapted for transfer to magnetic tapes of a recording made by apparatus described in paragraph (b) above;
 - (d) apparatus for re-winding magnetic tape described in paragraph (f) below ;
 - (e) apparatus designed or specially adapted for the reproduction from recorded magnetic tape of speech for the blind or severely handicapped which is not available for use otherwise than by the blind or severely handicapped ;
 - (f) magnetic tape upon which has been recorded speech for the blind or severely handicapped, such recording being suitable for reproduction only in the apparatus mentioned in paragraph (e) above ;
 - (g) parts and accessories for goods comprised in paragraphs (a) to (f) above.
2. The supply to a charity of wireless receiving sets solely for gratuitous loan to the blind.

Note : The supply mentioned in items 1 and 2 includes the letting on hire of goods comprised in the items.

GROUP 5—NEWSPAPER ADVERTISEMENTS

Item No.

1. The publication in any newspaper, journal or periodical of any advertisement.
2. The preparation of any advertisement intended for publication solely or mainly in one or more newspapers, journals or periodicals.
3. The supply of services for the purpose of securing such a publication or a preparation as is mentioned in item 1 or 2.

GROUP G—NEWS SERVICES

Item No.

1. The supply to newspapers or to the public of information of a kind published in newspapers.

Note : This item does not include the supply of photographs.

GROUP 7—FUEL AND POWER

Item No.

1. Supplies of coal, coke and other solid substances, being supplies held out for sale solely as fuel.
2. Coal gas, water gas, producer gases and similar gases.
3. Petroleum gases, and other gaseous hydrocarbons, whether in a gaseous or liquid state.
4. Fuel oil, gas oil and kerosene.
5. Electricity, heat and air-conditioning.

Notes :

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- (1) Item 1 shall be deemed to include combustible materials put up for sale for kindling fires but shall not include matches upon which a duty of customs or excise has been or is to be charged.
- (2) Items 2 and 3 do not include any road fuel gas (within the meaning of the Hydrocarbon Oil Duties Act 1979) on which a duty of excise has been charged or is chargeable.
- (3) Item 4 does not include hydrocarbon oil on which a duty of excise has been or is to be charged without relief from, or rebate of, such duty by virtue of the provisions of the Hydrocarbon Oil Duties Act 1979.
- (4) " Fuel oil" means heavy oil which contains in solution an amount of asphaltenes of not less than 0.5 per cent or which contains less than 0.5 per cent, but not less than 0.1 per cent, of asphaltenes and has a closed flash point not exceeding 150°C.
- (5) " Gas oil" means heavy oil of which not more than 50 per cent, by volume distils at a temperature not exceeding 240°C and of which more than 50 per cent, by volume distils at a temperature not exceeding 340°C.
- (6) " Kerosene " means heavy oil of which more than 50 per cent, by volume distils at a temperature not exceeding 240°C.
- (7) " Heavy oil" shall have the same meaning as in the Hydrocarbon Oil Duties Act 1979.

GROUP 8—CONSTRUCTION OF BUILDINGS, ETC.

Item No.

1. The granting by a person constructing a building of a major interest in, or in any part of, the building or its site.
2. The supply—
 - (a) in the course of the construction, alteration or demolition of, or
 - (b) in the course of the installation of any glazing to provide double or other multiple glazing for the first time in a particular location in,any building or any civil engineering work, of any services other than the services of an architect, surveyor or any person acting as consultant or in a supervisory capacity.
3. The supply, by a person supplying services within item 2 and in connection with those services, of—
 - (a) materials or of builder's hardware, sanitary ware or other articles of a kind ordinarily installed by builders as fixtures ; or
 - (b) in respect of such goods, services described in paragraph 1(1) of Schedule 2 to this Act.

Notes :

- (1) Where the benefit of the consideration for the grant of a major interest as described in item 1 accrues to the person constructing the building but that person is not the grantor, he shall for the purposes of that item be treated as the person making the grant.
- (2) Item 2 does not include—
 - (a) any work of repair or maintenance ; or
 - (b) the supply of any services in the course of the construction or alteration of any civil engineering work within the grounds or garden of a building used or to be used wholly or mainly as a private residence ; or
 - (c) the supply by a person of any services which consist of or include any services supplied to him by some other person otherwise than in the course or furtherance of any business carried on by that other person ; or
 - (d) the supply of services described in paragraph 1(1) or 5(3) of Schedule 2 to this Act.

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- (3) Section 16(3) of this Act does not apply to goods forming part of a description of supply in this Group.

GROUP 9—INTERNATIONAL SERVICES

Item No.

1. The supply of services relating to land situated outside the United Kingdom.
2. The letting on hire of goods for use outside the United Kingdom throughout the period of the hiring which—
 - (a) are exported by the lessor from the United Kingdom ; or
 - (b) at the time of supply are not in the United Kingdom.
3. The supply of—
 - (a) cultural, artistic, sporting, scientific, educational or entertainment services ; or
 - (b) services ancillary to, including that of organising, the performance outside the United Kingdom of any service in paragraph (a),
being services performed outside the United Kingdom.
4. The supply of services of valuing or of carrying out work on goods situated outside the United Kingdom, being services performed outside the United Kingdom.
5. The supply to a person in his business capacity (and not in his private capacity) who in that capacity belongs in a country, other than the United Kingdom, which is a member State of the Economic Community of any service comprised in paragraphs 1 to 7 of Schedule 3 to this Act.
6. The supply to a person who belongs in a country, other than the Isle of Man, which is not a member State of the Economic Community of—
 - (a) any service comprised in paragraphs 1 to 7 of Schedule 3 to this Act other than—
 - (i) insurance and reinsurance services described in Group 2 of Schedule 6 to this Act;
 - (ii) the issue, transfer or receipt of, or any dealing with any certificate of deposit;
 - (b) insurance by a person described in item 1 of Group 2 of Schedule 6 to this Act other than that upon or against any risks or other tilings described in groups 3 and 4 of Part II of Schedule 2 to the Insurance Companies Act 1982;
 - (c) reinsurance by a person described in item 1 of Group 2 of Schedule 6 to this Act;
 - (d) services comprised in item 3 or 4 of Group 2 of Schedule 6 to this Act which are in respect of a supply of insurance or reinsurance comprised in this item.
7. The supply of—
 - (a) insurance (and not of reinsurance) by a person described in item 1 of Group 2 of Schedule 6 to this Act upon or against any risks or other things described in groups 3 and 4 of Part II of Schedule 2 to the Insurance Companies Act 1982 where the supply is in connection with the carriage of passengers, or of goods, to or from a place, other than the Isle of Man, outside the member States of the Economic Community ;
 - (b) services comprised in item 3 or 4 of Group 2 of Schedule 6 to this Act which are in respect of a supply of insurance comprised in this item.
8. The supply—
 - (a) by the Export Credits Guarantee Department or a person described in item 1 of Group 2 of Schedule 6 to this Act of insurance against risks incurred in the making of advances or the granting of credits in connection with goods for export outside

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- the member States of the Economic Community, other than goods for removal to the Isle of Man ; or
- (b) of services comprised in item 3 or 4 of Group 2 of Schedule 6 to this Act which are in respect of a supply of insurance comprised in this item.
9. The supply of services comprised in item 1, 2 or 3 of Group 5 of Schedule 6 to this Act where the services are in connection with—
- (a) the export of specific goods; or
- (b) the transshipment (whether within or outside the United Kingdom) of goods, the ultimate destination of the goods being a place outside the Economic Community other than the Isle of Man.
10. The supply of services to a person who belongs in a country, other than the United Kingdom, of work carried out on goods which, for that purpose, are acquired within, or imported into, the United Kingdom for subsequent export and in fact are exported.
11. The supply of services in procuring for another person—
- (a) an export of goods from the United Kingdom ; or
- (b) any of the supplies of services comprised in item 1,2, 3, 4, 5, 6, or 10 of this Group ; or
- (c) any supply of goods or services made outside the United Kingdom.

Notes :

- (1) Item 1 includes—
- (a) services in the course of the construction, alteration, repair, maintenance or demolition of any building or of any civil engineering work; and
- (b) services such as are supplied by estate agents and auctioneers, architects, surveyors, engineers and others involved in matters relating to land,
- but does not include any services comprised in paragraphs 1 to 7 of Schedule 3 to this Act.
- (2) Item 2 does not include the letting on hire of any means of transport for use in a member State of the Economic Community.
- (3) Items 1 to 5 do not include services comprised in any Group of Schedule 6 to this Act.
- (4) Items 5 and 6 do not include—
- (a) services of education, health or training (which are not comprised in any Group of Schedule 6 to this Act) performed in the United Kingdom other than training supplied to a foreign Government acting in furtherance of its sovereign activities ; or
- (b) the provision or organisation of conferences, exhibitions or meetings held in the United Kingdom unless those services are comprised in paragraph 2 of Schedule 3 to this Act; or
- (c) any services related to those described in paragraph (b) above.
- (5) Item 6 does not include services comprised in any Group other than those comprised in Group 2 or Group 5 of Schedule 6 to this Act.
- (6) In item 6 " certificate of deposit" means a document relating to money, in any currency, which has been deposited with the issuer or some other person, being a document which recognises an obligation to pay a stated amount to bearer or to order, with or without interest, and being a document by the delivery of which, with or without endorsement, the right to receive that stated amount, with or without interest, is transferable.
- (7) Item 7 does not include a supply in respect of—
- (a) boats of a gross tonnage of less than 15 tons or boats designed for use for recreation or pleasure, except in either case boats which are of a kind used solely as liferafts

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- and comply with the requirements of the rules for the time being in force under section 427 of the Merchant Shipping Act 1894 in relation to liferafts;
- (b) boats adapted for use for recreation or pleasure ;
 - (c) aircraft—
 - (i) of a weight of less than 8,000 kilogrammes; or
 - (ii) designed or adapted for use for recreation or pleasure ;
 - (d) hovercraft designed or adapted for use for recreation or pleasure.
- (8) Item 11 does not include the supply of services of procurement by a travel agent for the account of a traveller where the place of enjoyment of the supplies procured is in a member State of the Economic Community.

GROUP 10—TRANSPORT

Item No.

1. The supply, repair or maintenance of any ship which is neither—
 - (a) a ship of a gross tonnage of less than 15 tons ; nor
 - (b) a ship designed or adapted for use for recreation or pleasure.
2. The supply, repair or maintenance of any aircraft which is neither—
 - (a) an aircraft of a weight of less than 8,000 kilogrammes ; nor
 - (b) an aircraft designed or adapted for use for recreation or pleasure.
3. The supply to and repair or maintenance for the Royal National Life-boat Institution of any lifeboat.
4. Transport of passengers—
 - (a) in any vehicle, ship or aircraft designed or adapted to carry not less than twelve passengers; or
 - (b) by the Post Office ; or
 - (c) on any scheduled flight.
5. Transport of passengers or freight outside the United Kingdom or to or from a place outside the United Kingdom.
6. Any services provided for—
 - (a) the handling of ships or aircraft in a port or customs and excise airport; or
 - (b) the handling, in a port or customs and excise airport or on land adjacent to a port, of goods carried in a ship or aircraft.
7. Pilotage services.
8. Salvage or towage services.
9. Any services supplied within or outside the United Kingdom for or in connection with the surveying of any ship or aircraft or the classification of any ship or aircraft for the purposes of any register.
10. The making of arrangements for—
 - (a) the supply of, or of space in, any ship or aircraft; or
 - (b) the supply of any service included in items 1 to 9, 11 and 12.
11. The supply of services, performed outside the United Kingdom, which are ancillary to the transport of goods or passengers.
12. The supply to a person in his business capacity (and not in his private capacity) who in that capacity belongs in a country other than die United Kingdom—
 - (a) of services consisting of the handling or storage of goods at or their transport to or from the place at which they are to be exported or have been imported or of the handling or storage of such goods in connection with such transport; or

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(b) of services comprised in paragraph (a) of item 6, item 9 or paragraph (a) of item 10.

Notes :

- (1) In items 1 and 2 the supply of a ship or, as the case may be, aircraft, includes the supply of any services under a charter of that ship or aircraft.
- (2) Items 1, 2 and 3 include the letting on hire of craft specified in the items.
- (3) " Lifeboat" includes any ship used as a lifeboat.
- (4) Item 6 does not include the letting on hire of goods.
- (5) " Port" and "customs and excise airport" have the same meanings as in the Customs and Excise Management Act 1979.
- (6) Except for the purposes of item 12, paragraph (a) of item 6, item 9 and paragraph (a) of item 10 do not include the supply of any services where the ships or aircraft referred to in those paragraphs are of the descriptions specified in paragraphs (a) and (b) of item 1 or in paragraphs (a) and (b) of item 2.

GROUP 11—CARAVANS AND HOUSEBOATS

Item No.

1. Caravans exceeding the limits of size for the time being permitted for the use on roads of a trailer drawn by a motor vehicle having an unladen weight of less than 2,030 kilogrammes.
2. Houseboats being boats or other floating decked structures designed or adapted for use solely as places of permanent habitation and not having means of, or capable of being readily adapted for, self-propulsion.
3. The supply of such services as are described in paragraph 1(1) or 5(3) of Schedule 2 to this Act in respect of a caravan comprised in item 1 or a houseboat comprised in item 2.

Note :

This Group does not include—

- (a) removable contents other than goods of a kind mentioned in item 3 of Group 8 ; or
- (b) the supply of holiday accommodation including any accommodation advertised or held out as such.

GROUP 12—GOLD

Item No.

1. The supply, by a Central Bank to another Central Bank or a member of the London Gold Market, of gold held in the United Kingdom.
2. The supply, by a member of the London Gold Market to a Central Bank, of gold held in the United Kingdom.

Notes :

- (1) " Gold " includes gold coins.
- (2) Section 16(3) of this Act does not apply to goods forming part of a description of supply in this Group.
- (3) Items 1 and 2 include—
 - (a) the granting of a right to acquire a quantity of gold; and
 - (b) any supply described in those items which by virtue of paragraph 1 of Schedule 2 to this Act is a supply of services.

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

GROUP 13—BANK NOTES

Item No.

1. The issue by a bank of a note payable to bearer on demand.

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

Item No.

1. The supply of any goods dispensed, by a person registered in the register of pharmaceutical chemists kept under the Pharmacy Act 1954 or the Pharmacy (Northern Ireland) Order 1976, on the prescription of a person registered in the register of medical practitioners, the register of medical practitioners with limited registration or the dentists' register.
2. The supply to a handicapped person for domestic or his personal use, or to a charity for making available to handicapped persons by sale or otherwise, for domestic or their personal use, of—
 - (a) medical or surgical appliances designed solely for the relief of a severe abnormality or severe injury;
 - (b) electrically or mechanically adjustable beds designed for invalids;
 - (c) commode chairs, commode stools, devices incorporating a bidet jet and warm air drier and frames or other devices for sitting over or rising from a sanitary appliance ;
 - (d) chair lifts or stair lifts designed for use in connection with invalid wheelchairs ;
 - (e) hoists and lifters designed for use by invalids ;
 - (f) motor vehicles designed or adapted so as to be suitable mainly for the carriage, in a wheelchair or on a stretcher, of no more than one passenger;
 - (g) equipment and appliances not included in paragraphs (a) to (f) above designed solely for use by a handicapped person ;
 - (h) parts and accessories designed solely for use in or with goods described in paragraphs (a) to (g) above.
3. The supply to a handicapped person of services of adapting goods to suit his condition.
4. The supply to a charity of services of adapting goods to suit the condition of a particular handicapped person to whom the goods are to be made available, by sale or otherwise, by the charity.
5. The supply to a handicapped person of a service of repair or maintenance of any goods which were supplied to him, or to a charity, where the supply was of a description specified in item 2 or 6.
6. The supply of goods in connection with a supply described in item 3, 4 or 5.

Notes :

- (1) Section 16(3) of this Act does not apply to goods forming part of a description of supply in item 1, nor to other goods forming part of a description of supply in this Group, except where those other goods are imported by a handicapped person for domestic or his personal use, or by a charity for making available to handicapped persons, by sale or otherwise, for domestic or their personal use.
- (2) For the purposes of item 1 a person who is not registered in the visiting EEC practitioners list in the register of medical practitioners at the time he performs services in an urgent case as mentioned in subsection (3) of section 18 of the Medical Act 1983 is to be treated as being registered in that list where he is entitled to be registered in accordance with that section.
- (3) " Handicapped " means chronically sick or disabled.

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

- (4) Item 2 shall not include hearing aids (except hearing aids designed for the auditory training of deaf children), dentures, spectacles and contact lenses but shall be deemed to include—
- (a) clothing, footwear and wigs ;
 - (b) invalid wheelchairs, and invalid carriages other than mechanically propelled vehicles intended or adapted for use on roads; and
 - (c) renal haemodialysis units, oxygen concentrators, artificial respirators and other similar apparatus.
- (5) The supplies described in items 1 and 2 include supplies of services of letting on hire of the goods respectively comprised in those items.

GROUP 15—IMPORTS, EXPORTS, ETC.

Item No.

1. The supply of imported goods before the delivery of an entry (within the meaning of section 37 of the Customs and Excise Management Act 1979) under an agreement requiring the purchaser to make such entry.
2. The transfer of goods or services from the United Kingdom by a person carrying on a business both inside and outside the United Kingdom to his place of business outside the United Kingdom.
3. The supply to or by an overseas authority, overseas body or overseas trader, charged with the management of any defence project which is the subject of an international collaboration arrangement or under direct contract with any government or government-sponsored international body participating in a defence project under such an arrangement, of goods or services in the course of giving effect to that arrangement.
4. The supply to an overseas authority, overseas body or overseas trader of jigs, patterns, templates, dies, punches and similar machine tools used in the United Kingdom solely for the manufacture of goods for export.

Notes :

- (1) Item 2 does not apply where the person makes other taxable supplies.
- (2) An "international collaboration arrangement" means any arrangement which—
 - (a) is made between the United Kingdom Government and the government of one or more other countries, or any government-sponsored international body for collaboration in a joint project of research, development or production ; and
 - (b) includes provision for participating governments to relieve the cost of the project from taxation.
- (3) " Overseas authority" means any country other than the United Kingdom or any part of or place in such a country or the government of any such country, part or place.
- (4) " Overseas body" means a body established outside the United Kingdom.
- (5) " Overseas trader " means a person who carries on a business and has his principal place of business outside the United Kingdom.
- (6) Item 4 does not apply where the overseas authority, overseas body or overseas trader is a taxable person.

GROUP 16—CHARITIES, ETC.

Item No.

1. The supply by a charity established primarily for the relief of distress or for the protection or benefit of animals of any goods which have been donated for sale.
2. The donation of any goods for sale by a charity described in item 1.

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3. The export of any goods by a charity.
4. The supply of any relevant goods for donation to a nominated eligible body where the goods are purchased with funds provided by a charity or from voluntary contributions.
5. The supply of any relevant goods to an eligible body which pays for them with funds provided by a charity or from voluntary contributions or to an eligible body which is a charitable institution providing care or medical or surgical treatment for handicapped persons.
6. Repair and maintenance of relevant goods owned by an eligible body.
7. The supply of goods in connection with the supply described in item 6.

Notes :

- (1) Item 1 shall apply only if the supply is a sale by the first donee of the goods. (2)
- (2) " The relief of distress " means—
 - (a) the relief of poverty ; or
 - (b) the making of provision for the cure or mitigation or prevention of, or for the care of persons suffering from or subject to, any disease or infirmity or disability affecting human beings (including the care of women before, during and after childbirth).
- (3) " Animals " includes any species of the animal kingdom.
- (4) " Relevant goods " means—
 - (a) medical or scientific equipment solely for use in medical research, diagnosis or treatment;
 - (b) ambulances;
 - (c) parts and accessories designed solely for use in or with goods described in paragraph (a) or (b) above ;
 - (d) goods of a kind described in item 2 of Group 14 of this Schedule.
- (5) " Eligible body " means—
 - (a) a Regional, District or Special Health Authority in England and Wales;
 - (b) a Health Board in Scotland;
 - (c) a Health and Social Services Board in Northern Ireland ;
 - (d) a hospital whose activities are not carried on for profit;
 - (e) a research institution whose activities are not carried on for profit;
 - (f) a charitable institution providing care or medical or surgical treatment for handicapped persons;
 - (g) the Common Services Agency for the Scottish Health Service, the Northern Ireland Central Services Agency for Health and Social Services or the Isle of Man Health Services Board.
- (6) " Handicapped " means chronically sick or disabled.
- (7) Item 4 does not apply where the donee of the goods is not a charity and has contributed in whole or in part to the funds for the purchase of the goods.
- (8) Item 5 does not apply where the body to whom the goods are supplied is not a charity and has contributed in whole or in part to the funds for die purchase of the goods.
- (9) Items 6 and 7 do not apply unless—
 - (a) the supply is paid for with funds which have been provided by a charity or from voluntary contributions, and
 - (b) in a case where the owner of the goods repaired or maintained is not a charity, it has not contributed in whole or in part to those funds.

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

GROUP 17—CLOTHING AND FOOTWEAR

Item No.

1. Articles designed as clothing or footwear for young children and not suitable for older persons.
2. Protective boots and helmets for industrial use.
3. Protective helmets for wear by a person driving or riding a motor bicycle.

Notes :

- (1) " Clothing " includes hats and other headgear.
- (2) Item 1 does not include articles of clothing made wholly or partly of fur skin, except—
 - (a) headgear;
 - (b) gloves;
 - (c) buttons, belts and buckles ;
 - (d) any garment merely trimmed with fur skin unless the trimming has an area greater than one-fifth of the area of the outside material or, in the case of a new garment, represents a cost to the manufacturer greater than the cost to him of the other components.
- (3) " Fur skin " means any skin with fur, hair or wool attached except—
 - (a) rabbit skin;
 - (b) woolled sheep or lamb skin; and
 - (c) the skin, if neither tanned nor dressed, of bovine cattle (including buffalo), equine animals, goats or kids (other than Yemen, Mongolian and Tibetan goats or kids), swine (including peccary), chamois, gazelles, deer or dogs.
- (4) Items 2 and 3 apply only where the articles to which they refer are manufactured to standards for boots or helmets approved by the British Standards Institution and bear a marking indicating compliance with the specification relating to them.
- (5) Items 1, 2 and 3 include the supply of the services described in paragraphs 1(1) and 5(3) of Schedule 2 to this Act in respect of goods comprised in the items.

SCHEDULE 6

Section 10(1).

EXEMPTIONS

GROUP 1—LAND

Item No.

1. The grant, assignment or surrender of any interest in or right over land or of any licence to occupy land, other than—
 - (a) the provision of accommodation in a hotel, inn, boarding house or similar establishment or of holiday accommodation in a house, flat, caravan or houseboat;
 - (b) the granting of facilities for camping in tents or caravans;
 - (c) the granting of facilities for parking a vehicle ;
 - (d) the granting of any right to take game or fish ;
 - (e) the granting of any right to fell and remove standing timber;
 - (f) the granting of facilities for housing or storage of, an aircraft or for mooring, or storage of, a ship, boat or vessel; and

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- (g) the provision to an exhibitor of a site or space at any exhibition, or similar event, organised wholly or mainly for the display or advertisement of goods or services.

Notes :

- (1) " Holiday accommodation " includes any accommodation advertised or held out as such.
- (2) " Houseboat " includes a houseboat within the meaning of Group 11 of Schedule 5.
- (3) " Mooring " includes anchoring or berthing.

GROUP 2—INSURANCE

Item No.

1. The provision of insurance and reinsurance by persons permitted, in accordance with section 2 of the Insurance Companies Act 1982, to carry on insurance business.
2. The provision of insurance and reinsurance by the Export Credits Guarantee Department.
3. The making of arrangements for the provision of any insurance or reinsurance in items 1 and 2.
4. The handling of insurance claims by insurance brokers, insurance agents and persons permitted to carry on insurance business as described in item 1.

Note : Item 4 does not include supplies by loss adjusters, average adjusters, motor assessors, surveyors and other experts, and legal services, in connection with the assessment of any claim.

GROUP 3—POSTAL SERVICES

Item No.

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

Notes :

- (1) " Postal packet " has the same meaning as in the Post Office Act 1953, except that it does not include a telegram.
- (2) Item 2 does not include the letting on hire of goods.

GROUP 4—BETTING, GAMING AND LOTTERIES

Item No.

1. The provision of any facilities for the placing of bets or the playing of any games of chance.
2. The granting of a right to take part in a lottery.

Notes :

- (1) Item 1 does not include—
 - (a) admission to any premises ; or
 - (b) the granting of a right to take part in a game in respect of which a charge may be made by virtue of regulations under section 14 of the Gaming Act 1968 ; or
 - (c) the provision by a club of such facilities to its members as are available to them on payment of their subscription but without further charge; or
 - (d) the provision of a gaming machine.
- (2) " Game of chance " has the same meaning as in the Gaming Act 1968.

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

- (3) " Lottery " includes any competition for prizes which is authorised by a licence under the Pool Competitions Act 1971.
- (4) " Gaming machine " means a machine in respect of which the following conditions are satisfied, namely—
- (a) it is constructed or adapted for playing a game of chance by means of it; and
 - (b) a player pays to play the machine (except where he has an opportunity to play payment-free as the result of having previously played successfully) either by inserting a coin or token into the machine or in some other way ; and
 - (c) the element of chance in the game is provided by means of the machine.

GROUP 5—FINANCE

Item No.

1. The issue, transfer or receipt of, or any dealing with, money, any security for money or any note or order for the payment of money.
2. The making of any advance or the granting of any credit.
3. The provision of the facility of instalment credit finance in a hire-purchase, conditional sale or credit sale agreement for which facility a separate charge is made and disclosed to the recipient of the supply of goods.
4. The provision of administrative arrangements and documentation and the transfer of title to the goods in connection with the supply described in item 3 if the total consideration therefor is specified in the agreement and does not exceed £10.
5. The making of arrangements for any transaction comprised in item 1, 2, 3 or 4.
6. The issue, transfer or receipt of, or any dealing with, any security or secondary security within the definition in section 42 of the Exchange Control Act 1947.
7. The operation of any current, deposit or savings account.

Notes :

- (1) Item 1 does not include anything included in item 6.
- (2) This Group does not include the supply of a coin or a banknote as a collectors' piece or as an investment article.
- (3) Item 2 includes the supply of credit by a person, in connection with a supply of goods or services by him, for which a separate charge is made and disclosed to the recipient of the supply of goods or services.

GROUP 6—EDUCATION

Item No.

1. The provision of education or research by a school or university.
2. The provision, otherwise than for profit, of—
 - (a) education or research of a kind provided by a school or university; or
 - (b) training or re-training for any trade, profession or employment.
3. Private tuition, in subjects (except those of a recreational or sporting nature) which are normally taught in the course of education provided by a school or university, to an individual pupil by a teacher acting independently of any employer or organisation.
4. The supply of any goods or services incidental to the provision of any education, training or re-training comprised in items 1 and 2.
5. The provision of any instruction supplemental to the provision of any education comprised in items 1 and 2.

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

6. The provision by a youth club or association of youth clubs of the facilities available to its members.

Notes :

- (1) " Education " includes training in any form of art.
- (2) " School " in items 1, 2 and 3 means an institution which, within the meaning of the Education Acts 1944 to 1981, the Education (Scotland) Act 1980 or the Education and Libraries (Northern Ireland) Orders 1972, 1976 and 1980, provides primary or secondary education or both, and which—
 - (a) either is provisionally or finally registered or deemed to be registered as a school within the meaning of the aforesaid legislation, in a register of independent schools or is a school in respect of which grants are made by the Secretary of State to the proprietor or managers; or
 - (b) is a voluntary school within the meaning of the Education Act 1944 or the Education and Libraries (Northern Ireland) Orders 1972, 1976 and 1980.
- (3) " University " means a United Kingdom university and includes any college, institution, school or hall of such a university.
- (4) Paragraph (a) of item 2 does not include recreational or sporting activities except where they are provided as part of a general educational curriculum.
- (5) Item 4 applies only where supplies described in that item are made to the persons receiving the education, training or regaining comprised in items 1 and 2, by the same person who provides them with that education, training or re-training.
- (6) Item 5 applies only where the instruction described in that item is provided to persons receiving education comprised in items 1 and 2 by the same person who provides them with that education.

GROUP 7—HEALTH

Item No.

1. The supply of services and, in connection with it, the supply of goods, by a person registered or enrolled in any of the following—
 - (a) the register of medical practitioners or the register of medical practitioners with limited registration;
 - (b) the dentists' register ;
 - (c) either of the registers of ophthalmic opticians or the register of dispensing opticians kept under the Opticians Act 1958 or either of the lists kept: under section 4 of that Act of bodies corporate carrying on business as ophthalmic opticians or as dispensing opticians ;
 - (d) any register kept under the Professions Supplementary to Medicine Act 1960 ;
 - (e) the register of qualified nurses, midwives and health visitors kept under section 10 of the Nurses, Midwives and Health Visitors Act 1979 ;
 - (f) any roll of ancillary dental workers established under section 41 of the Dentists Act 1957;
 - (g) the register of dispensers of hearing aids or the register of persons employing such dispensers maintained under section 2 of the Hearing Aid Council Act 1968.
- 2.
3. The supply of any goods or services by a dental technician.
4. The supply of any services by a person registered in the register of pharmaceutical chemists kept under the Pharmacy Act 1954 or the Pharmacy (Northern Ireland) Order 1976.

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

5. The provision of care or medical or surgical treatment and, in connection with it, the supply of any goods, in any hospital or other institution approved, licensed, registered or exempted from registration by any Minister or other authority pursuant to a provision of a public general Act of Parliament or of the Northern Ireland Parliament or of a public general Measure of the Northern Ireland Assembly or Order in Council under Schedule 1 to the Northern Ireland Act 1974, not being a provision which is capable of being brought into effect at different times in relation to different local authority areas.
6. The provision of a deputy for a person registered in the register of medical practitioners or the register of medical practitioners with limited registration.
7. Human blood.
8. Products for therapeutic purposes, derived from human blood. 8. Human (including foetal) organs or tissue for diagnostic or therapeutic purposes or medical research.

Notes :

- (1) Item 1 does not include the letting on hire of goods except where the letting is in connection with a supply of other services comprised in the item.
- (2) Paragraphs (a) to (f) of item 1 include supplies made by a person who is not registered or enrolled in any of the registers or rolls specified in those paragraphs where the services are wholly performed or directly supervised by a person who is so registered or enrolled.
- (3) Item 3 does not include the letting on hire of goods.
- (4) For the purposes of this Group a person who is not registered in the visiting EEC practitioners list in the register of medical practitioners at the time he performs services in an urgent case as mentioned in subsection (3) of section 18 of the Medical Act 1983 is to be treated as being registered in that list where he is entitled to be registered in accordance with that section.

GROUP 8—BURIAL AND CREMATION

Item No.

1. The disposal of the remains of the dead.
2. The making of arrangements for or in connection with the disposal of the remains of the dead.

GROUP 9—TRADE UNIONS AND PROFESSIONAL BODIES

Item No.

1. The supply to its members of such services and, in connection with those services, of such goods as are both referable only to its aims and available without payment other than a membership subscription by any of the following non-profit-making organisations—
 - (a) a trade union or other organisation of persons having as its main object the negotiation on behalf of its members of the terms and conditions of their employment;
 - (b) a professional association, membership of which is wholly or mainly restricted to individuals who have or are seeking a qualification appropriate to the practice of the profession concerned;
 - (c) an association, the primary purpose of which is the advancement of a particular branch of knowledge, or the fostering of professional expertise, connected with the past or present professions or employments of its members ;

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

- (d) an association, the primary purpose of which is to make representations to the Government on legislation and other public matters which affect the business or professional interests of its members.

Notes :

- (1) Item 1 does not include any right of admission to any premises, event or performance, to which non-members are admitted for a consideration.
- (2) " Trade union " has the meaning assigned to it by section 28(1) of the Trade Union and Labour Relations Act 1974.
- (3) Item 1 shall include organisations and associations the membership of which consists wholly or mainly of constituent or affiliated associations which as individual associations would be comprised in the item ; and " member " shall be construed as including such an association and " membership subscription " shall include an affiliation fee or similar levy.
- (4) Paragraph (c) does not apply unless the association restricts its membership wholly or mainly to individuals whose present or previous professions or employments are directly connected with the purposes of the association.
- (5) Paragraph (d) does not apply unless the association restricts its membership wholly or mainly to individuals or corporate bodies whose business or professional interests are directly connected with the purposes of the association.

GROUP 10—COMPETITIONS

Item No.

1. The grant of a right to enter a competition in sport or physical recreation where the consideration for the grant consists in money which is to be allocated wholly towards the provision of a prize or prizes awarded in that competition.
2. The grant, by a non-profit-making body established for the purposes of sport or physical recreation, of a right to enter a competition in such an activity.

Note : Item 2 does not include any supply where the consideration consists wholly or partly in a charge which the body ordinarily makes for the use of its facilities or the admission to its premises.

GROUP 11—WORKS OF ART, ETC.

Item No.

1. The disposal of an object with respect to which estate duty is not chargeable by virtue of section 30(3) of the Finance Act 1953, section 34(1) of the Finance Act 1956 or the proviso to section 40(2) of the Finance Act 1930.
2. The disposal of an object with respect to which capital transfer tax is not chargeable by virtue of section 32(3)(a) or (4), 34(6)(a), or the words following paragraph (b) of section 34(6) of the Finance Act 1975.
3. The disposal of property with respect to which capital transfer tax is not chargeable by virtue of section 78(4) of the Finance Act 1976.
4. The disposal of an asset in a case in which any gain accruing on that disposal is not a chargeable gain by virtue of section 147(2) of the Capital Gains Tax Act 1979.

SCHEDULE 7

Section 38.

ADMINISTRATION, COLLECTION AND ENFORCEMENT

General

- 1 (1) The tax shall be under the care and management of the Commissioners.
- (2) All money and securities for money collected or received for or on account of the tax shall—
 - (a) if collected or received in Great Britain, be placed to the general account of the Commissioners kept at the Bank of England under section 17 of the Customs and Excise Management Act 1979 ;
 - (b) if collected or received in Northern Ireland, be paid into the Consolidated Fund of the United Kingdom in such manner as the Treasury may direct.

Accounting for and payment of tax

- 2 (1) Regulations under this paragraph may require the keeping of accounts and the making of returns in such form and manner as may be specified in the regulations and may require taxable persons supplying goods or services to other taxable persons to provide them with invoices (to be known as "tax invoices") containing statements of such particulars as may be so specified of the supply, the tax chargeable on it and the persons by and to whom the goods or services are supplied.
- (2) The regulations may, where they require a tax invoice to be provided in connection with any description of supply, require it to be provided within a prescribed time after the supply is treated as taking place, and may allow for that time to be extended in accordance with general or special directions given by the Commissioners.
- (3) Regulations under this paragraph may make special provision for such taxable supplies by retailers of any goods or of any description of goods or of services or any description of services as may be determined by or under the regulations and, in particular—
 - (a) for permitting the value which is to be taken as the value of the supplies in any prescribed accounting period or part thereof to be determined, subject to any limitations or restrictions, by such method or one of such methods as may have been described in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice or as may be agreed with the Commissioners ; and
 - (b) for determining the proportion of the value of the supplies which is to be attributed to any description of supplies ; and
 - (c) for adjusting that value and proportion for periods comprising two or more prescribed accounting periods or parts thereof.
- (4) Regulations under this paragraph may make provision—
 - (a) for treating tax chargeable in one prescribed accounting period as chargeable in another such period; and
 - (b) for the adjustment of accounts in cases where tax has become chargeable by reference to a consideration and the amount of the consideration is reduced or no consideration becomes payable and in such other circumstances as may be specified in the regulations ; and
 - (c) for the correction of errors.

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- (5) Regulations under this paragraph may make different provision for different circumstances and may provide for different dates as the commencement of prescribed accounting periods applicable to different persons.
- (6) The provisions made by regulations under this paragraph for cases where goods are treated as supplied by a taxable person by virtue of paragraph 6 of Schedule 2 to this Act may require the tax chargeable on the supply to be accounted for and paid, and particulars thereof to be provided, by such other person and in such manner as may be specified by the regulations.
- (7) Where, at the end of a prescribed accounting period, the amount of tax due from any person or the amount due to any person under section 14(5) of this Act would be less than £1 that amount shall be treated as nil.

Production of tax invoices by computer

- 3 (1) For the purposes of any provision contained in or having effect under this Act which relates to tax invoices a person shall be treated as issuing, or as providing another person with, a tax invoice if the requisite particulars are recorded in a computer and transmitted by electronic means and without the delivery of any document.
- (2) No provision relating to tax invoices shall be treated as complied with by the production by means of a computer of any material other than a document in writing, by delivering any such material so produced or by making any such transmission as is mentioned in sub-paragraph (1) above unless the person producing or delivering the material or making the transmission and, in the case of delivered material or a transmission, the person receiving it—
 - (a) has given the Commissioners at least one month's notice in writing that he proposes to produce or deliver such material or make such transmissions or, as the case may be, receive such material or transmissions ; and
 - (b) complies with such requirements as may be specified in regulations or as the Commissioners may from time to time impose in his case.
- (3) An authorised person—
 - (a) shall be entitled at any reasonable time to have access to, and to inspect and check the operation of .any computer and any associated apparatus or material which is or has been in use by a taxable person in connection with the production, delivery or receipt of material which is or purports to be a tax invoice or with the transmission as mentioned in sub-paragraph (1) above of particulars which are or purport to be particulars of such an invoice ; and
 - (b) may require the taxable person or any other person having charge of any such computer, apparatus or material to afford him such assistance as he may require for the purposes of paragraph (a) above.
- (4) Any person who obstructs an authorised person in the exercise of his powers under paragraph (a) of sub-paragraph (3) above or without reasonable excuse fails to comply with a requirement under paragraph (b) of that sub-paragraph shall be liable on summary conviction to a penalty of level 4 on the standard scale.

Power of Commissioners to assess tax due

- 4 (1) Where a person has failed to make any returns required under this Act or to keep any documents and afford the facilities necessary to verify such returns or where it

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appears to the Commissioners that such returns are incomplete or incorrect they may assess the amount of tax due from him to the best of their judgment and notify it to him.

- (2) In any case where—
 - (a) an amount has been repaid to any person as being a repayment of tax, which ought not to have been repaid, or
 - (b) an amount has been paid to any person as being due to him in accordance with section 14(5) of this Act, which ought not to have been paid to him,the Commissioners may assess that amount as being tax due from him in the prescribed accounting period in which the amount was repaid or, as the case may be, paid and notify it to him accordingly.
- (3) Where a person is assessed under sub-paragraphs (1) and (2) above in respect of the same prescribed accounting period the assessments may be combined and notified to him as one assessment.
- (4) Where the person failing to make a return, or making a return which appears to the Commissioners to be incomplete or incorrect, was required to make the return as a personal representative, trustee in bankruptcy, receiver, liquidator or person otherwise acting in a representative capacity in relation to another person, sub-paragraph (1) above shall apply as if the reference to tax due from him included a reference to tax due from that other person.
- (5) An assessment under sub-paragraph (1) or (2) above of an amount of tax due for any prescribed accounting period shall not be made after the later of the following—
 - (a) two years after the end of the prescribed accounting period ; or
 - (b) one year after evidence of facts, sufficient in the opinion of the Commissioners to justify the making of the assessment, comes to their knowledge,but may, where further such evidence comes to their knowledge after the making of such an assessment, be made in addition to that assessment.
- (6) Where a taxable person has acquired or imported any goods in the course or furtherance of any business carried on by him the Commissioners may require him from time to time to account for the goods ; and if he fails to prove that the goods have been or are available to be supplied by him or have been lost or destroyed they may assess to the best of their judgment and notify to him the amount of tax that would have been chargeable in respect of the supply of the goods if they had been supplied by him.
- (7) An assessment under sub-paragraph (1), (2) or (6) above shall not be made more than six years after the end of the prescribed accounting period or importation concerned, nor, if the taxable person has died, more than three years after his death; except that if the Commissioners satisfy a value added tax tribunal that there are reasonable grounds for believing that tax has been or may have been lost through the fraud or wilful default or neglect of any person an assessment may, with the leave of the tribunal, be made at any time or, if the taxable person has died, at any time not later than six years after the death.
- (8) Members of a value added tax tribunal giving leave for an assessment shall not take part in the proceedings or be present when an appeal against the assessment or against the amount of the assessment is heard or determined.

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- (9) Where an amount has been assessed and notified to any person under sub-paragraph (1), (2) or (6) above it shall, subject to the provisions of this Act as to appeals, be deemed to be an amount of tax due from him and may be recovered accordingly, unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced.
- (10) For the purposes of this paragraph notification to a personal representative, trustee in bankruptcy, receiver, liquidator or person otherwise acting as aforesaid shall be treated as notification to the person in relation to whom he so acts.

Power to require security and production of evidence

- 5 (1) The Commissioners may, as a condition of allowing or repaying any input tax to any person, require the production of such documents relating to the tax as may have been supplied to him and may, if they think it necessary for the protection of the revenue, require as a condition of making any payment under section 14(5) of this Act the giving of such security for the amount of the payment as appears to them appropriate.
- (2) Where it appears to the Commissioners requisite to do so for the protection of the revenue they may require a taxable person, as a condition of his supplying goods or services under a taxable supply, to give security, or further security, of such amount and in such manner as they may determine, for the payment of any tax which is or may become due from him.

Recovery of tax, etc.

- 6 (1) Tax due from any person shall be recoverable as a debt due to the Crown.
- (2) Where an invoice shows a supply of goods or services as taking place with tax chargeable on it, there shall be recoverable from the person who issued the invoice an amount equal to that which is shown on the invoice as tax or, if the tax is not separately shown, to so much of the total amount shown as payable as is to be taken as representing tax on the supply.
- (3) Sub-paragraph (2) above applies whether or not—
 - (a) the invoice is a tax invoice issued in pursuance of paragraph 2(1) above; or
 - (b) the supply shown on the invoice actually takes or has taken place, or the amount shown as tax, or any amount of tax, is or was chargeable on the supply ; or
 - (c) the person issuing the invoice is a taxable person;
 and any sum recoverable from a person under the sub-paragraph shall, if it is in any case tax, be recoverable as such and shall otherwise be recoverable as a debt due to the Crown.
- (4) The Commissioners may by regulations make provision—
 - (a) in respect of England and Wales and Northern Ireland for authorising distress to be levied on the goods and chattels of any person refusing or neglecting to pay any tax due from him or any amount recoverable as if it were tax due from him and for the disposal of any goods or chattels on which distress is levied in pursuance of the regulations ; and
 - (b) in respect of Scotland for authorising the poinding of the corporeal moveables of any person refusing or neglecting to pay any tax due from him

or any amount recoverable as if it were tax due from him and for the disposal of any moveables which are pointed in pursuance of the regulations.

Duty to keep records

- 7 (1) Every taxable person shall keep such records as the Commissioners may require.
- (2) The Commissioners may require any records kept in pursuance of this paragraph to be preserved for such period not exceeding three years as they may require.
- (3) The duty under this paragraph to preserve records may be discharged by the preservation of the information contained therein by such means as the Commissioners may approve; and where that information is so preserved a copy of any document forming part of the records shall, subject to the following provisions of this paragraph, be admissible in evidence in any proceedings, whether civil or criminal, to the same extent as the records themselves.
- (4) The Commissioners may, as a condition of approving under sub-paragraph (3) above any means of preserving information contained in any records, impose such reasonable requirements as appear to them necessary for securing that the information will be as readily available to them as if the records themselves had been preserved.
- (5) A statement contained in a document produced by a computer shall not be admissible in evidence by virtue of sub-paragraph (3) above unless the conditions mentioned in subsection (2) of section 5 of the Civil Evidence Act 1968 or in the corresponding Scottish enactment are satisfied in relation to the statement and the computer; and the other provisions of that section and subsections (1), (2), (3) and (5) of section 6 of that Act (supplementary provisions) and the like provisions of the corresponding Scottish enactment shall, with the necessary modifications, apply in relation to the giving of evidence in pursuance of this paragraph.
- (6) Notwithstanding the preceding provisions of this paragraph, in criminal proceedings the court may, for special cause, require oral evidence to be given of any matter of which evidence could ordinarily be given by means of a certificate under section 5(4) of the Civil Evidence Act 1968 or under the corresponding Scottish enactment as applied by sub-paragraph (5) above.
- (7) For the purposes of this paragraph—
- (a) section 13 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1968 is the corresponding Scottish enactment to section 5 of the Civil Evidence Act 1968 and the provisions of the said section 13 (which are identical in number with the provisions of the said section 5) shall apply accordingly;
 - (b) section 14 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1968 is the corresponding Scottish enactment to subsections (1), (2), (3) and (5) of section 6 of the Civil Evidence Act 1968.
- (8) In the application of this paragraph to Northern Ireland, for references to any subsection of section 5 or 6 of the Civil Evidence Act 1968 there shall be substituted references to the same subsection of sections 2 or 3 of the Civil Evidence Act (Northern Ireland) 1971.

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Furnishing of information and production of documents

- 8
- (1) The Commissioners may by regulations make provision for requiring taxable persons to notify to the Commissioners such particulars of changes in circumstances relating to those persons or any business carried on by them as appear to the Commissioners required for the purpose of keeping the register kept under this Act up to date.
 - (2) Every person who is concerned (in whatever capacity) in the supply of goods in the course or furtherance of any business or to whom such a supply is made shall—
 - (a) furnish to the Commissioners, within such time and in such form as they may require, such information relating to the goods or to the supply as the Commissioners may specify; and
 - (b) upon demand made by an authorised person, produce or cause to be produced any documents relating to the goods or to the supply for inspection by the authorised person and permit him to take copies of or to make extracts from them or to remove them at a reasonable time and for a reasonable period.
 - (3) Every person who is concerned (in whatever capacity) in the taxable supply of any services or to whom such a supply is made shall—
 - (a) furnish to the Commissioners, within such time and in such form as they may require, such information relating to the consideration for the supply or to the name and address of the person to whom the supply is made as the Commissioners may specify; and
 - (b) upon demand made by an authorised person, produce or cause to be produced any documents relating to the consideration for inspection by the authorised person and permit him to take copies of or to make extracts from them or to remove them at a reasonable time and for a reasonable period.
 - (4) For the purposes of this paragraph, the documents relating to the supply of goods, or to the consideration for the supply of services, in the course or furtherance of any business shall be taken to include any profit and loss account and balance sheet relating to that business.
 - (5) Where any documents removed under the powers conferred by this paragraph are lost or damaged the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.

Power to take samples

- 9
- (1) An authorised person, if it appears to him necessary for the protection of the revenue against mistake or fraud, may at any time take, from the goods in the possession of any person who supplies goods, such samples as the authorised person may require with a view to determining how the goods or the materials of which they are made ought to be or to have been treated for the purposes of tax.
 - (2) Any sample taken under this paragraph shall be disposed of and accounted for in such manner as the Commissioners may direct.
 - (3) Where a sample is taken under this paragraph from the goods in any person's possession and is not returned to him within a reasonable time and in good condition the Commissioners shall pay him by way of compensation a sum equal to the cost of the sample to him or such larger sum as they may determine.

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Entry and search of premises and persons

- 10 (1) For the purpose of exercising any powers under this Act an authorised person may at any reasonable time enter premises used in connection with the carrying on of a business.
- (2) Where an authorised person has reasonable cause to believe that any premises are used in connection with the supply of goods under taxable supplies and that goods to be so supplied are on those premises, he may at any reasonable time enter and inspect those premises and inspect any goods found on them.
- (3) If a justice of the peace or in Scotland a justice (within the meaning of section 462 of the Criminal Procedure (Scotland) Act 1975) is satisfied on information on oath that there is reasonable ground for suspecting that an offence in connection with the tax is being, has been or is about to be committed on any premises or that evidence of the commission of such an offence is to be found there, he may issue a warrant in writing authorising any authorised person to enter those premises, if necessary by force, at any time within 14 days from the time of the issue of the warrant and search them; and any person who enters the premises under the authority of the warrant may—
- (a) take with him such other persons as appear to him to be necessary ;
 - (b) seize and remove any documents or other things whatsoever found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence ; and
 - (c) search or cause to be searched any person found on the premises whom he has reasonable cause to believe to have committed or be about to commit such an offence or to be in possession of any such documents or other things ;
- but no woman or girl shall be searched except by a woman.

Evidence by certificate, etc.

- 11 (1) A certificate of the Commissioners—
- (a) that a person was or was not, at any date, registered under this Act; or
 - (b) that any return required by or under this Act has not been made or had not been made at any date ; or
 - (c) that any tax shown as due in any return or assessment made in pursuance of this Act has not been paid ;
- shall be sufficient evidence of that fact until the contrary is proved.
- (2) A photograph of any document furnished to the Commissioners for the purposes of this Act and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.
- (3) Any document purporting to be a certificate under sub-paragraph (1) or (2) above shall be deemed to be such a certificate until the contrary is proved.

Priority of tax in bankruptcy, winding up, etc.

- 12 (1) There shall be included among the debts which—
- (a) under section 33 of the Bankruptcy Act 1914 are to be paid in priority to all other debts in the distribution of the property of a bankrupt or person dying insolvent; or
 - (b) under section 118 of the Bankruptcy (Scotland) Act 1913 are to be paid in priority to all other debts in the division of a bankrupt's estate ; or

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- (c) under section 319 of the Companies Act 1948 are to be paid in priority to all other debts in the winding up of a company, or under section 94 of the Act of 1948 are on an appointment of a receiver on behalf of debenture holders or taking of possession by or on behalf of debenture holders to be paid in priority to any claim for principal or interest in respect of the debentures; the amount of any tax due at the relevant date from the bankrupt, debtor, person dying or company and having become due within the 12 months next before that date.
- (2) In this paragraph " the relevant date "—
- (a) in relation to section 33 of the Act of 1914, means the date of the receiving order or of the death, as the case may be ;
- (b) in relation to section 118 of the Act of 1913, means the date mentioned in subsection (4) of that section;
- (c) in relation to section 319 of the Act of 1948, has the meaning assigned to it by that section, and in relation to section 94 of the Act of 1948, means the date of the appointment of the receiver or taking of possession.
- (3) For the purposes of sub-paragraph (1) above, the tax having become due within the 12 months mentioned in that sub-paragraph in respect of any prescribed accounting period falling partly within and partly outside those 12 months shall be taken to be such part of the tax due for the whole of that accounting period as is proportionate to that part of that period falling within those 12 months.
- (4) In this paragraph the reference to tax due at the relevant date is a reference to tax which is then unpaid (whether payable before or after that date); and references to tax which has become due within the 12 months next before that date are references to tax (whether payable before or after that date) which is attributable to any prescribed accounting period falling—
- (a) wholly within those 12 months ; or
- (b) subject to apportionment in accordance with sub-paragraph (3) above, partly within and partly outside those 12 months,
- including such tax assessed (whether before or after that date) under paragraph 4 above.

SCHEDULE 8

Section 40.

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 England and Wales, Scotland and Northern Ireland respectively.

The President

- 2 (1) There shall continue to be a President of Value Added Tax Tribunals, who shall perform the functions conferred on him by the following provisions of this Schedule in relation to value added tax tribunals in any part of the United Kingdom.
- (2) The President shall be appointed by the Lord Chancellor and shall be a barrister, advocate or solicitor of not less than ten years' standing.

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- 3
- (1) The President may resign his office at any time and shall vacate his office at the end of the completed year of service in which he attains the age of seventy-two.
 - (2) The Lord Chancellor may, if he thinks fit, remove the President from office on the ground of incapacity or misbehaviour.
 - (3) The functions of the President may, if he is for any reason unable to act or his office is vacant, be discharged by a person nominated for the purpose by the Lord Chancellor.
 - (4) There shall be paid to the President such salary or fees and there may be paid to or in respect of a former President such pension, allowance or gratuity as the Treasury may determine.
 - (5) If a person ceases to be President of Value Added Tax Tribunals and it appears to the Treasury that there are special circumstances which make it right that he should receive compensation, there may be paid to that person a sum of such amount as the Treasury may determine.

Sittings of tribunals

- 4
- Such number of value added tax tribunals shall be established as the President may from time to time with the consent of the Treasury determine, and they shall sit at such times and at such places as he may from time to time determine.

Composition of tribunals

- 5
- (1) A value added tax tribunal shall consist of a chairman sitting either with two other members or with one other member or alone.
 - (2) If the tribunal does not consist of the chairman sitting alone its decisions may be taken by a majority of votes and the chairman, if sitting with one other member, shall have a casting vote.

Membership of tribunals

- 6
- For each sitting of a value added tax tribunal the chairman shall be either the President or, if so authorised by the President, a member of the appropriate panel of chairmen constituted in accordance with paragraph 7 of this Schedule ; and any other member of the tribunal shall be a person selected from the appropriate panel of other members so constituted, the selection being made either by the President or by a member of the panel of chairmen, authorised by the President to make it.
- 7
- (1) There shall be a panel of chairmen and a panel of other members of value added tax tribunals for England and Wales, Scotland and Northern Ireland respectively.
 - (2) One member of each panel of chairmen shall be known as Vice-President of Value Added Tax Tribunals.
 - (3) Appointments to a panel of chairmen shall be made—
 - (a) for England and Wales, by the Lord Chancellor ;
 - (b) for Scotland, by the Lord President of the Court of Session; and
 - (c) for Northern Ireland, by the Lord Chief Justice of Northern Ireland;and appointments to a panel of other members shall be made by the Treasury.

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- (4) There shall be paid to a chairman of value added tax tribunals such salary or fees, and to other members such fees, as the Treasury may determine ; and there may be paid to or in respect of a former chairman of value added tax tribunals such pension, allowance or gratuity as the Treasury may determine.
- (5) If a person ceases to be a chairman of value added tax tribunals and it appears to the Treasury that there are special circumstances which make it right that he should receive compensation, there may be paid to that person a sum of such amount as the Treasury may determine.

Exemption from jury service

- 8 No member of a value added tax tribunal shall be compelled to serve on any jury in Scotland or Northern Ireland.

Rules of procedure

- 9 The Commissioners may make rules with respect to the procedure to be followed on appeals to value added tax tribunals and such rules may include provisions—
- (a) for limiting the time within which appeals may be brought;
 - (b) for enabling hearings to be held in private in such circumstances as may be determined by or under the rules ;
 - (c) for parties to proceedings to be represented by such persons as may be determined by or under the rules ;
 - (d) for requiring persons to attend to give evidence and produce documents ;
 - (e) for the payment of expenses and allowances to persons attending as witnesses ;
 - (f) for the award and recovery of costs ; and
 - (g) for authorising the administration of oaths to witnesses.

SCHEDULE 9

Section 50.

CONSEQUENTIAL AMENDMENTS

- 1 In section 1(1) of the Provisional Collection of Taxes Act 1968 after the words " income tax" there shall be inserted the words " value added tax ".
- 2 In section 6(1) of the Vehicles (Excise) Act 1971 for the words " section 4 of the Finance Act 1972", " subsection (7) of section 12" and " subsection (8)" there shall be substituted respectively the words " section 2(2) of the Value Added Tax Act 1983 ", " subsection (7) of section 16 " and " subsection (9) ".
- 3 In the Isle of Man Act 1979—
- (a) in section 1(1)(d) for the words " section 21 of the Finance (No. 2) Act 1975" there shall be substituted the words " section 13 of the Value Added Tax Act 1983 ";
 - (b) in section 6—
 - (i) in subsection (1) for the words "the Finance Act 1972 " and " the Act of 1972 " there shall be substituted respectively the words " the Value Added Tax Act 1983 " and " the Act of 1983 " ;

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- (ii) in subsection (2) for the words " the Act of 1972 " wherever they occur and the words " section 21" there shall be substituted respectively the words " the Act of 1983 " and " section 29 " ;
- (iii) in subsection (4) for the words " the Act of 1972 " wherever they occur and the words "section 12(8)", " section 37(3) of" and " section 38(3) " there shall be substituted respectively the words " the Act of 1983 ", "section 16(9)", "paragraph 10(3) of Schedule 7 to" and " section 39(3)".

SCHEDULE 10

Section 50.

SAVINGS AND TRANSITIONAL PROVISIONS

- 1 Where any period of time specified in an enactment repealed by this Act is current at the commencement of this Act, this Act shall have effect as if the corresponding provision of this Act had been in force when that period began to run.
- 2 Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act.
- 3 Where an offence for the continuation of which a penalty was provided has been committed under an enactment repealed by this Act, proceedings may be taken under this Act in respect of the continuance of the offence after the commencement of this Act in the same manner as if the offence had been committed under the corresponding provision of this Act.
- 4 (1) Tax shall not be charged on any supply or importation taking place before 1st April 1973.
(2) Notwithstanding anything in section 4 or 5 of this Act or in section 5 of the Customs and Excise Management Act 1979 as applied by section 24 of this Act, goods of which entry is made under section 37 of the Customs and Excise Management Act 1979 shall be treated for the purposes of this paragraph as imported on the date on which entry is so made, except that if the entry is for warehousing the goods shall be treated for the purposes of this paragraph as imported on the date on which they are removed from warehouse.
- 5 Notwithstanding the repeal by this Act of sections 5 and 6 of the Finance Act 1973, the amendments made by those sections shall continue to be deemed always to have had effect.
- 6 Where a vehicle in respect of which purchase tax was remitted under section 23 of the Purchase Tax Act 1963 (vehicles acquired for use outside the United Kingdom) is brought back to the United Kingdom the vehicle shall not, when brought back, be treated as imported for the purpose of value added tax chargeable on the importation of goods.
- 7 Sections 252 and 254 of the Local Government Act 1972 and section 215 of the Local Government (Scotland) Act 1973 shall apply in relation to section 20(6) of this Act as they applied to section 15(6) of the Finance Act 1972.

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- 8 The repeal by this Act of section 6(4) of the Finance Act 1974 shall not affect any appointment to a panel of chairmen made by the Treasury before the passing of that Act.
- 9 Where there were in force immediately before 21st April 1975 arrangements between the Commissioners and any taxable person for supplies made by him (or such supplies made by him as were specified in the arrangements) to be treated as taking place at times or on dates which, had section 5(5) of this Act been in force when the arrangements were made, could have been provided for by a direction under that section, he shall be treated for the purposes of that section as having requested the Commissioners to give a direction thereunder to the like effect, and the Commissioners may give a direction (or a general direction applying to cases of any class or description specified in the direction) accordingly.
- 10 Section 26 of this Act applies where goods are imported on or after 1st August 1977.
- 11 Section 17(2)(a) of the Interpretation Act 1978 shall apply in relation to any order or regulations modified by paragraph 28 of Schedule 6 to the Finance Act 1977 as if that paragraph were not repealed by this Act; and accordingly where by virtue of that paragraph there is a reference in any such order or regulations to sections 3 and 4 of, section 3(9) of, section 6(3) of, or paragraph 6 of Schedule 2 to the Finance Act 1972 there shall be substituted respectively a reference to sections 14 and 15 of, section 14(10) of, section 3(3) of, or paragraph 6 of Schedule 2 to this Act.
- 12 Anything begun before 1st January 1978 under any provision of Part I of the Finance Act 1972 which by virtue of paragraph 30 of Schedule 6 to the Finance Act 1977 could be continued under that Part of the said Act of 1972 as amended by the said Act of 1977 may be continued under this Act.
- 13 Any reference in this Act to things done, suffered or occurring in the past which corresponds to such a reference in Part I of the Finance Act 1972 which by virtue of paragraph 31 of Schedule 6 to the Finance Act 1977 was construed as including a reference to things done, suffered or occurring before 1st January 1978 shall continue to be so construed.
- 14 Any Treasury order or Commissioners' regulations made before 1st January 1978 and by virtue of paragraph 32 of Schedule 6 to the Finance Act 1977 having effect at the commencement of this Act as if made under a provision repealed by this Act shall continue in force and have effect as if made under the corresponding provision of this Act, subject however to the exercise of any power in Part I of the Finance Act 1972 to vary or revoke the order or regulations and to any such power implied in this Act.
- 15 References in any documents to provisions of Part I of the Finance Act 1972 as in force before 1st January 1978 and by virtue of paragraph 33 of Schedule 6 to the Finance Act 1977 construed after that date as references to provisions repealed by this Act shall be construed as references to the corresponding provisions of this Act
- 16 Section 22 of this Act does not apply where the person liable to pay the outstanding amount of the consideration became insolvent on or before 1st October 1978.
- 17 Sub-paragraphs (2) and (3) of paragraph 4 of Schedule 7 to this Act shall not have effect in relation to any amounts repaid or paid to any person before the passing of the Finance Act 1982.
- 18 Nothing in paragraph 3 of Schedule 9 to this Act shall affect the validity of any Order made under section 6 of the Isle of Man Act 1979 and, without prejudice to section 17 of the Interpretation Act 1978, for any reference in any such Order

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to any enactment repealed by this Act there shall be substituted a reference to the corresponding provision of this Act.

SCHEDULE 11

Section 50(2).

REPEALS

Chapter	Short Title	Extent of Repeal
1972 c. 41.	The Finance Act 1972.	Sections 1 to 51. Schedules 1 to 6.
1973 c. 51.	The Finance Act 1973.	Sections 4 to 8. Section 55. Section 59(3)(b).
1974 c. 30.	The Finance Act 1974.	Section 6. In section 57(3)(a) the words " except so far as it relates to value added tax " and the words from " and " onwards.
1975 c. 7.	The Finance Act 1975.	Section 3. Section 59(3)(a).
1975 c. 45.	The Finance (No. 2) Act 1975.	Sections 18 to 21. Section 75(3)(b).
1976 c. 40.	The Finance Act 1976.	Section 19. Sections 21 to 23. Section 132(3)(b).
1977 c. 36.	The Finance Act 1977.	Section 14. Section 16. Section 59(3)(b). Schedule 6.
1978 c. 42.	The Finance Act 1978.	Section 11(3) and (4). Section 12. Section 80(3)(b). In Schedule 12, paragraph 21.
1979 c. 2.	The Customs and Excise Management Act 1979.	In Schedule 4, paragraphs 9 to 11 and in the Table in paragraph 12 the entries relating to Part I of and Schedule 4 to the Finance Act 1972.

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Chapter	Short Title	Extent of Repeal
		In Schedule 7, paragraph 2 so far as it relates to value added tax.
1979 c. 3.	The Customs and Excise (General Reliefs) Act 1979.	In Schedule 2, paragraph 2.
1979 c. 5.	The Hydrocarbon Oil Duties Act 1979.	In Schedule 6, paragraphs 3, 4, 5 and 7.
1979 c. 6.	The Matches and Mechanical Lighters Duties Act 1979.	Section 9(2), (3) and (4).
1979 c. 47.	The Finance (No. 2) Act 1979.	Section 1.
1979 c. 58.	The Isle of Man Act 1979.	In Schedule 1, paragraph 1.
1980 c. 48.	The Finance Act 1980.	Sections 11 to 16.
1981 c. 35.	The Finance Act 1981.	Sections 12 to 15.
1982 c. 39.	The Finance Act 1982.	Sections 13 to 17.
1982 c. 48.	The Criminal Justice Act 1982.	In Schedule 14, paragraph 3 so far as it relates to value added tax.
1983 c. 28.	The Finance Act 1983.	In section 47 the words " the law relating to value added tax " In Schedule 9, paragraph 1 so far as it relates to value added tax and paragraph 2.