



Value Added Tax Act 1994

1994 CHAPTER 23

PART VI

SUPPLEMENTARY PROVISIONS

Supplementary provisions

97 Orders, rules and regulations.

(1) Any order made by the Treasury ^{F1}... under this Act and any regulations or rules under this Act shall be made by statutory instrument.

^{F2}(2)

(3) An order to which this subsection applies shall be laid before the House of Commons; and unless it is approved by that House before the expiration of a period of 28 days beginning with the date on which it was made, it shall cease to have effect on the expiration of that period, but without prejudice to anything previously done thereunder or to the making of a new order.

In reckoning any such period no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than 4 days.

(4) Subject to section 53(4), subsection (3) above applies to—

^{F3}(aa)

(a) an order under section 5(4) [^{F4}, 7A(6)] [^{F5} or 28] [^{F5}, 28 or 40A];

[^{F6}(ab) an order under paragraph 5(7) of Schedule 4 substituting a lesser sum for the sum for the time being specified in paragraph 5(2)(a) of that Schedule;]

(b)

(c) an order under this Act making provision—

(i) for increasing the rate of VAT in force [^{F7} under section 2] at the time of the making of the order;

(ii) for excluding any VAT from credit under section 25;

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- [^{F8}(ia) for varying Schedule 7A so as to cause VAT to be charged on a supply at the rate in force under section 2 instead of that in force under section 29A;]
- (iii) for varying Schedule 8 or 9 so as to abolish the zero-rating of a supply or to abolish the exemption of a supply without zero-rating it;
- [^{F9}(ca) an order under section 43AA(1) if as a result of the order any [^{F10}persons] would cease to be eligible to be treated as members of a group;]
- (d) an order under section 51, except one making only such amendments as are necessary or expedient in consequence of provisions of an order under this Act which—
- (i) vary Schedule [^{F11}7A,] 8 or 9; but
- (ii) are not within paragraph (c) above;
- (e) an order under section 54(4) or (8).
- [^{F12}(ea) an order under section 55A(13);]
- [^{F13}(eb) an order under section 77A(9) or (9A);]
- [^{F14}(f) an order under paragraph [^{F15}B1, C1(4),] 1A(7)[^{F16}, 2A(4)][^{F17}or 8A(7)] of Schedule 6;]
- [^{F18}(fa) an order under paragraph 3(4) of Schedule 10A;]
- [^{F19}(g) an order under paragraph 3 or 4 of Schedule 11A.]
- [^{F20}(4A) Where an order under section 2(2) is in force, the reference in subsection (4)(c)(i) of this section to the rate of VAT in force under section 2 at the time of the making of an order is a reference to the rate which would be in force at that time if no such order had been made.]
- (5) A statutory instrument made under any provision of this Act except—
- ^{F21}(a)
- (b) an instrument as respects which any other Parliamentary procedure is expressly provided, or
- (c) an instrument containing an order appointing a day for the purposes of any provision of this Act, being a day as from which the provision will have effect, with or without amendments, or will cease to have effect,
- shall be subject to annulment in pursuance of a resolution of the House of Commons.

Textual Amendments

- F1** Words in s. 97(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 226(2)**
- F2** S. 97(2) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 226(3)**
- F3** S. 97(4)(aa) repealed (1.11.2001) by [2001 c. 9, s. 110](#), **Sch. 33 Pt. III(1)** note 1
- F4** Word in s. 97(4)(a) inserted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 36 para. 9** (with Sch. 36 para. 19)
- F5** Words in s. 97(4)(a) substituted (17.12.2020 for specified purposes) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 2 para. 7(3)** (with Sch. 2 para. 7(7)-(9))
- F6** S. 97(4)(ab) inserted (29.4.1996) by [1996 c. 8, s. 33\(3\)](#)
- F7** Words in s. 97(4)(c)(i) inserted (11.5.2001 with effect as mentioned in s. 99(9)(a) of the amending Act) by [2001 c. 9, s. 99](#), **Sch. 31 para. 6(2)**
- F8** S. 97(4)(c)(ia) inserted (11.5.2001) by [2001 c. 9, s. 99](#), **Sch. 31 para. 6(3)**
- F9** S. 97(4)(ca) inserted (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), **s. 20(5)**

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- F10** Word in s. 97(4)(ca) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\), s. 53\(2\), Sch. 18 para. 12; S.I. 2019/1348, reg. 2](#)
- F11** Words in s. 97(4)(d)(i) inserted (11.5.2001) by [2001 c. 9, s. 99, Sch. 31 para. 6\(4\)](#)
- F12** S. 97(4)(ea) inserted (1.6.2007) by [Finance Act 2006 \(c. 25\), s. 19\(6\)\(8\); S.I. 2007/1419, art. 2](#)
- F13** S. 97(4)(eb) inserted (19.7.2007) by [Finance Act 2007 \(c. 11\), s. 98\(2\)](#)
- F14** S. 97(4)(f) inserted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 22\(4\)](#)
- F15** Words in s. 97(4)(f) inserted (with effect in accordance with Sch. 38 para. 7(1) of the amending Act) by [Finance Act 2013 \(c. 29\), Sch. 38 para. 5\(a\)](#)
- F16** Words in s. 97(4)(f) inserted (with effect in accordance with Sch. 38 para. 7(1) of the amending Act) by [Finance Act 2013 \(c. 29\), Sch. 38 para. 5\(b\)](#)
- F17** Words in s. 97(4)(f) inserted (with effect in accordance with s. 200(8) of the amending Act) by [Finance Act 2012 \(c. 14\), s. 200\(4\)](#)
- F18** S. 97(4)(fa) inserted (19.7.2006) by [Finance Act 2006 \(c. 25\), s. 22\(2\)](#)
- F19** S. 97(4)(g) inserted (22.7.2004 for specified purposes, 1.8.2004 in so far as not already in force) by [Finance Act 2004 \(c. 12\), s. 19\(2\), Sch. 2 para. 6; S.I. 2004/1934, art. 2](#)
- F20** S. 97(4A) inserted (with effect in accordance with Sch. 3 para. 11 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 3 para. 25\(3\)](#)
- F21** S. 97(5)(a) omitted (with effect in accordance with art. 1(3)(b) of the amending S.I.) by virtue of The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022 ([S.I. 2022/1298](#)), arts. 1(3)(a), 3(15)

Modifications etc. (not altering text)

- C1** S. 97 extended (27.7.1999) by [1999 c. 16, s. 13\(6\)](#)

[^{F22}97A Place of supply orders: transitional provision.

- (1) This section shall have effect for the purpose of giving effect to any order made [^{F23}under section 7A(6)], if—
- the order provides for services of a description specified in the order to be treated as supplied in the United Kingdom;
 - the services would not have fallen to be so treated apart from the order;
 - the services are not services that would have fallen to be so treated under any provision re-enacted in the order; and
 - the order is expressed to come into force in relation to services supplied on or after a date specified in the order (“the commencement date”).
- (2) Invoices and other documents provided to any person before the commencement date shall be disregarded in determining the time of the supply of any services which, if their time of supply were on or after the commencement date, would be treated by virtue of the order as supplied in the United Kingdom.
- (3) If there is a payment in respect of any services of the specified description that was received by the supplier before the commencement date, so much (if any) of that payment as relates to times on or after that date shall be treated as if it were a payment received on the commencement date.
- (4) If there is a payment in respect of services of the specified description that is or has been received by the supplier on or after the commencement date, so much (if any) of that payment as relates to times before that date shall be treated as if it were a payment received before that date.

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- (5) Subject to subsection (6) below, a payment in respect of any services shall be taken for the purposes of this section to relate to the time of the performance of those services.
- (6) Where a payment is received in respect of any services the performance of which takes place over a period a part of which falls before the commencement date and a part of which does not—
- (a) an apportionment shall be made, on a just and reasonable basis, of the extent to which the payment is attributable to so much of the performance of those services as took place before that date;
 - (b) the payment shall, to that extent, be taken for the purposes of this section to relate to a time before that date; and
 - (c) the remainder, if any, of the payment shall be taken for those purposes to relate to times on or after that date.]

Textual Amendments

- F22** S. 97A inserted (retrospective to 17.3.1998) by [1998 c. 36, s. 22\(1\)\(3\)](#)
- F23** Words in s. 97A(1) substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 36 para. 10](#) (with [Sch. 36 para. 19](#))

Modifications etc. (not altering text)

- C2** S. 97A excluded (with application in accordance with s. 105(3) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 105\(1\)](#)

98 Service of notices.

Any notice, notification, requirement or demand to be served on, given to or made of any person for the purposes of this Act may be served, given or made by sending it by post in a letter addressed to that person or his VAT representative at the last or usual residence or place of business of that person or representative.

Modifications etc. (not altering text)

- C3** S. 98 applied (9.3.2021) by [Finance Act 2021 \(c. 26\), s. 99\(2\), Sch. 19 para. 11\(1\)](#)

99 Refund of VAT to Government of Northern Ireland.

The Commissioners shall refund to the Government of Northern Ireland the amount of the VAT charged on the supply of goods or services to that Government ^{F24}... or on the importation of any goods by that Government ^{F25}..., after deducting therefrom so much of that amount as may be agreed between them and the Department of Finance and Personnel for Northern Ireland as attributable to supplies ^{F26}... and importations for the purpose of a business carried on by the Government of Northern Ireland.

Textual Amendments

- F24** Words in s. 99 omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 80\(a\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

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- F25** Words in s. 99 omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 80(b)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F26** Word in s. 99 omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 80(c)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

100 Savings and transitional provisions, consequential amendments and repeals.

- (1) Schedule 13 (savings and transitional provisions) and Schedule 14 (consequential amendments) shall have effect.
- (2) The enactments and Orders specified in Schedule 15 are hereby repealed to the extent mentioned in the third column of that Schedule.
- (3) This section is without prejudice to the operation of sections 15 to 17 of the ^{M1}Interpretation Act 1978 (which relate to the effect of repeals).

Marginal Citations

M1 1978 c. 30.

101 Commencement and extent.

- (1) This Act shall come into force on 1st September 1994 and Part I shall have effect in relation to the charge to VAT on supplies, acquisitions and importations in prescribed accounting periods ending on or after that date.
- (2) Without prejudice to section 16 of the ^{M2}Interpretation Act 1978 (continuation of proceedings under repealed enactments) except in so far as it enables proceedings to be continued under repealed enactments, section 72 shall have effect on the commencement of this Act to the exclusion of section 39 of the 1983 Act.
- (3) This Act extends to Northern Ireland.
- (4) Paragraph 23 of Schedule 13 and paragraph 7 of Schedule 14 shall extend to the Isle of Man but no other provision of this Act shall extend there.

Marginal Citations

M2 1978 c. 30.

102 Short title.

This Act may be cited as the Value Added Tax Act 1994.

Changes to legislation:

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