



# Finance Act 1997

## 1997 CHAPTER 16

### PART III

#### VALUE ADDED TAX

##### *Registration*

#### **32 Voluntary registration.**

For sub-paragraph (2) of paragraph 10 of Schedule 1 to the <sup>M1</sup>Value Added Tax Act 1994 (non-taxable supplies in respect of which a person is entitled to be registered) there shall be substituted the following sub-paragraph—

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

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#### **Marginal Citations**

**M1** 1994 c. 23.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Section 32.