

## PART 2 Accountable persons

### Chapter 1 Interpretation

#### Definitions — Part 2. VATA s. 8(3B) and (9)

##### 4.—(1) In this Act—

“agricultural produce”, in relation to a farmer, means goods (other than live greyhounds) produced by the farmer in the course of an Annex VII activity;

“agricultural service”, in relation to a farmer, means any Annex VIII service supplied by the farmer using his or her own labour or that of his or her employees or effected by means of machinery, plant or other equipment normally used for the purposes of an Annex VII activity carried on by the farmer;

“Annex VII activity” means any activity of a description specified in Article 295(1) and Annex VII of the VAT Directive of Schedule 4);

“Annex VIII service” means any service of a description specified in Article 295(1) and Annex VIII of the VAT Directive of Schedule 4);

“farmer” means a person who engages in at least one Annex VII activity, and—

(a) whose supplies consist exclusively of either or both of the following:

(i) supplies of agricultural produce;

(ii) supplies of agricultural services;

or

(b) whose supplies consist exclusively of either or both of the supplies specified in paragraph (a) and of one or more of the following:

(i) supplies of machinery, plant or equipment which has been used by such person for the purposes of an Annex VII activity;

(ii) supplies of services consisting of the training of horses for racing the total consideration for which has not exceeded and is not likely to exceed the services threshold in any continuous period of 12 months;

(iii) supplies of goods and services (other than those referred to in subparagraphs (i) and (ii) or paragraph (a)) the total consideration for which is such that such person would not, because of section 6

(1)(c) or (d), be an accountable person if such supplies were the only supplies made by him or her.

(2) In this Part “control”—

(a) in relation to a body corporate, means the power of a person to secure, by means of the holding of shares or the possession of voting power in or in relation to that or any other body corporate, or by virtue of any powers conferred by the articles of association or other document regulating that or any other body corporate, that the affairs of the first-mentioned body corporate are conducted in accordance with the wishes of that person,

(b) in relation to a partnership, means the right to a share of more than one-half of the assets, or of more than one-half of the income, of the partnership.