



Finance Act 2001

2001 CHAPTER 9

PART 4

OTHER TAXES

Value added tax

100 VAT representatives

(1) In section 48 of the Value Added Tax Act 1994 (VAT representatives), in subsection (1) (directions requiring appointment of representative), for paragraph (b) substitute—

“(b) is not established, and does not have any fixed establishment, in the United Kingdom;

(ba) is established in a country or territory in respect of which it appears to the Commissioners that the condition specified in subsection (1A) below is satisfied; and”.

^{F1}(2)

(3) For subsection (2) of that section (power of taxable person to appoint representative) substitute—

“(2) With the agreement of the Commissioners, a person—

(a) who has not been required under subsection (1) above to appoint another person to act on his behalf in relation to VAT, and

(b) in relation to whom the conditions specified in paragraphs (a), (b) and (c) of that subsection are satisfied,

may appoint another person to act on his behalf in relation to VAT.

(2A) In this Act “VAT representative” means a person appointed under subsection (1) or (2) above.”

(4) The amendments made by this section come into force on 31st December 2001.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 100. (See end of Document for details)

Textual Amendments

- F1** S. 100(2) repealed (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 132\(c\)](#) (with savings and transitional provisions in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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There are currently no known outstanding effects for the Finance Act 2001, Section 100.