



# Finance (No. 2) Act 2005

## 2005 CHAPTER 22

### PART 1

#### VALUE ADDED TAX

#### **5 Reverse charge: gas and electricity valuation**

- (1) In paragraph 8 of Schedule 6 to VATA 1994 (valuation in case of reverse charge)—
  - (a) after “8” insert “, or any supply of goods is treated by virtue of section 9A,  
”, and
  - (b) after “the services” insert “ or goods ”.
- (2) This section has effect in relation to supplies made on or after 17th March 2005.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Section 5.