

**2007 No. 1419 (C. 59)**

**VALUE ADDED TAX**

**The Finance Act 2006, section 19, (Appointed Day) Order 2007**

*Made* - - - -

*10th May 2007*

The Treasury make the following Order in exercise of the power conferred by section 19(8) of the Finance Act 2006<sup>(a)</sup>:

1. This Order may be cited as the Finance Act 2006, section 19, (Appointed Day) Order 2007.
2. The amendments made by section 19 of the Finance Act 2006 have effect in relation to supplies made on or after 1st June 2007 (the appointed day).

10th May 2007

*Dave Watts*  
*Alan Campbell*  
Two of the Lords Commissioners of Her Majesty's Treasury

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<sup>(a)</sup> 2006 c.25.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order appoints 1st June 2007 as the day on or after which the amendments made by section 19 of the Finance Act 2006 have effect in relation to supplies of specified goods of a kind used in missing trader intra-community fraud (“relevant supplies”).

Section 19(1) inserts a new section 55A into the Value Added Tax Act 1994<sup>(a)</sup> (“the Act”) which makes provision for the recipient of relevant supplies, rather than the supplier, to account for and pay tax on those supplies.

Section 19(2) inserts a new section 26AB into the Act which makes provision for a person to make an adjustment to any tax he is liable to account for and pay on a supply by virtue of section 55A(6) of the Act if, as a result of section 26A<sup>(b)</sup> (disallowance of input tax where consideration not paid), he is taken not to have been entitled to credit for input tax in respect of that supply.

Section 19(3) to (7) makes amendments to the Act to provide for the submission of statements containing particulars of supplies to which section 55A(6) applies and consequential amendments.

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(a) 1994 c.23.

(b) section 26A was inserted by section 22(1) and (3) of the Finance Act 2002(c.23).

£3.00

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E0731 5/2007 170731T 19585