

**2007 No. 939**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment of section 77A of the Value  
Added Tax Act 1994) Order 2007**

*Made* - - - - - *21st March 2007*  
*Laid before the House of Commons* *21st March 2007*  
*Coming into force* - - - *1st May 2007*

The Treasury make the following Order in exercise of the powers conferred by section 77A(9) of the Value Added Tax Act 1994(a):

1. This Order may be cited as the Value Added Tax (Amendment of section 77A of the Value Added Tax Act 1994) Order 2007 and comes into force on 1st May 2007.

2. In section 77A(1) of the Value Added Tax Act 1994 (joint and several liability of traders in supply chain where tax unpaid)—

- (a) in the opening words for “of any” substitute “which fall within any one or more”; and
- (b) for paragraphs (a) and (b) substitute—

“(a) any equipment made or adapted for use as a telephone and any other equipment made or adapted for use in connection with telephones or telecommunication;

(b) any equipment made or adapted for use as a computer and any other equipment made or adapted for use in connection with computers or computer systems (including, in particular, positional determination devices for use with satellite navigation systems);

(c) any other electronic equipment made or adapted for use by individuals for the purposes of leisure, amusement or entertainment and any other equipment made or adapted for use in connection with any such electronic equipment;

and in this subsection “other equipment” includes parts, accessories and software.”.

21st March 2007 *Frank Roy*  
*Alan Campbell*  
Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 1994 c.23; section 77A was inserted by section 18(1) of the Finance Act 2003 (c. 14).

## **EXPLANATORY NOTE**

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

This Order, which comes into force on 1st May 2007, amends section 77A of the Value Added Tax Act 1994 (c. 23) (joint and several liability of traders in supply chain where tax unpaid). It extends the list of goods to which section 77A applies.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

**£3.00**

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