



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART III

#### APPLICATION OF ACT IN PARTICULAR CASES

#### 47 Agents etc.

[<sup>F1</sup>(1) Where goods are imported by a taxable person (“T”) who supplies them as agent for a person who is not a taxable person, then, if T acts in relation to the supply in T’s own name, the goods are to be treated for the purposes of this Act as imported and supplied by T as principal.]

(2) For the purposes of subsection (1) above a person who is not resident in the United Kingdom and whose place or principal place of business is outside the United Kingdom may be treated as not being a taxable person if as a result he will not be required to be registered under this Act.

[<sup>F2</sup>(2A) Where, in the case of any supply of goods to which subsection (1) above does not apply, goods are supplied through an agent who acts in his own name, the supply shall be treated both as a supply to the agent and as a supply by the agent.]

(3) Where <sup>F3</sup> . . . services [<sup>F4</sup>, other than electronically supplied services and telecommunication services,] are supplied through an agent who acts in his own name the Commissioners may, if they think fit, treat the supply both as a supply to the agent and as a supply by the agent.

[<sup>F5</sup>(4) Where electronically supplied services or telecommunication services are supplied through an agent, [<sup>F6</sup>acting in the agent’s own name,] the supply is to be treated both as a supply to the agent and as a supply by the agent.

[<sup>F7</sup>(5) . . . . .]

(6) In this section “electronically supplied services” and “telecommunication services” have the same meaning as in Schedule 4A (see paragraph 9(3) and (4) and [<sup>F8</sup>paragraph 9E(2)] of that Schedule).]

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*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 47. (See end of Document for details)*

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### Textual Amendments

- F1** S. 47(1) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 50\(2\)](#) (with [Sch. 8 para. 99](#)) (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](#))
- F2** S. 47(2A) inserted (1.5.1995 with effect as mentioned in [s. 23\(4\)\(b\)](#) of the amending Act) by [1995 c. 4, s. 23\(2\)](#)
- F3** Words in [s. 47\(3\)](#) repealed (1.5.1995 with effect as mentioned in [s. 23\(4\)\(b\)](#) of the amending Act) by [1995 c. 4, ss. 23\(3\), 162, Sch. 29 Pt. VI\(2\)](#) Note
- F4** Words in [s. 47\(3\)](#) inserted (with effect in accordance with [s. 106\(4\)](#) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 106\(2\)](#)
- F5** [S. 47\(4\)-\(6\)](#) inserted (with effect in accordance with [s. 106\(4\)](#) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 106\(3\)](#)
- F6** Words in [s. 47\(4\)](#) inserted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 50\(3\)](#) (with [Sch. 8 para. 99](#)) (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](#))
- F7** [S. 47\(5\)](#) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 50\(4\)](#) (with [Sch. 8 para. 99](#)) (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](#))
- F8** Words in [s. 47\(6\)](#) substituted (with effect in accordance with [art. 1\(2\)](#) of the amending S.I.) by [The Value Added Tax \(Place of Supply of Services\) \(Telecommunication Services\) Order 2017 \(S.I. 2017/778\), arts. 1\(1\), 5](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 47.