



Value Added Tax Act 1994

1994 CHAPTER 23

PART III

APPLICATION OF ACT IN PARTICULAR CASES

48 VAT representatives [^{F1}and security].

(1) [^{F2}Subsection (1ZA) applies where] any person—

- (a) is a taxable person for the purposes of this Act or, without being a taxable person, is a person who makes taxable supplies ^{F3}...;
- ^{F4}[(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]
- (c) in the case of an individual, does not have his usual place of residence [^{F5}or permanent address] in the United Kingdom,

^{F6} ...

[^{F7}(1ZA) The Commissioners may direct the person to secure that there is a UK-established person who is—

- (a) appointed to act on the person's behalf in relation to VAT, and
- (b) registered against the name of the person in accordance with any regulations under subsection (4).]

[^{F8}(1A) The condition mentioned in subsection (1)(ba) is that there are no arrangements in relation to the country or territory relating to VAT which—

- (a) have effect by virtue of an Order in Council under section 173 of the Finance Act 2006, and
- (b) contain provision of a kind mentioned in subsection (2)(a) and (b) of that section.]

^{F8}(1B)

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- ^{F9}[(2) With the agreement of the Commissioners, a person—
- (a) who has not been [^{F10}given a direction under subsection (1ZA)] , and
 - (b) in relation to whom the conditions specified in paragraphs (a), (b) and (c) of [^{F11}subsection (1)] are satisfied,
- may appoint [^{F12}a UK-established] person to act on his behalf in relation to VAT.
- (2A) In this Act “VAT representative” means a person appointed under subsection [^{F13}(1ZA)] or (2) above.]
- (3) Where any person is appointed by virtue of this section to be the VAT representative of another (“his principal”), then, subject to subsections (4) to (6) below, the VAT representative—
- (a) shall be entitled to act on his principal’s behalf for any of the purposes of this Act, of any other enactment (whenever passed) relating to VAT or of any subordinate legislation made under this Act or any such enactment;
 - (b) shall, subject to such provisions as may be made by the Commissioners by regulations, secure (where appropriate by acting on his principal’s behalf) his principal’s compliance with and discharge of the obligations and liabilities to which his principal is subject by virtue of this Act, any such other enactment or any such subordinate legislation; and
 - (c) shall be personally liable in respect of—
 - (i) any failure to secure his principal’s compliance with or discharge of any such obligation or liability; and
 - (ii) anything done for purposes connected with acting on his principal’s behalf,
 as if the obligations and liabilities imposed on his principal were imposed jointly and severally on the VAT representative and his principal.
- (4) A VAT representative shall not be liable by virtue of subsection (3) above himself to be registered under this Act, but regulations made by the Commissioners may—
- (a) require the registration of the names of VAT representatives against the names of their principals in any register kept for the purposes of this Act; ^{F14}...
 - (b) make it the duty of a VAT representative, for the purposes of registration, to notify the Commissioners, within such period as may be prescribed, that his appointment has taken effect or has ceased to have effect.
- [^{F15}(c) give the Commissioners power to refuse to register a person as a VAT representative, or to cancel a person’s registration as a VAT representative, in such circumstances as may be specified in the regulations.]
- [^{F16}(4A) Regulations under subsection (4) may require a notification under that subsection to be made in such form and manner, and to contain such particulars, as may be specified in the regulations or by the Commissioners in accordance with the regulations.]
- (5) A VAT representative shall not by virtue of subsection (3) above be guilty of any offence except in so far as—
- (a) the VAT representative has consented to, or connived in, the commission of the offence by his principal;
 - (b) the commission of the offence by his principal is attributable to any neglect on the part of the VAT representative; or

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- (c) the offence consists in a contravention by the VAT representative of an obligation which, by virtue of that subsection, is imposed both on the VAT representative and on his principal.
- (6) The Commissioners may by regulations make provision as to the manner and circumstances in which a person is to be appointed, or is to be treated as having ceased to be, another's VAT representative; and regulations under this subsection may include such provision as the Commissioners think fit for the purposes of subsection (4) above with respect to the making or deletion of entries in any register.
- (7) [^{F17}The Commissioners may require a person in relation to whom the conditions specified in paragraphs (a), (b) and (c) of subsection (1) are satisfied] to provide such security, or further security, as they may think appropriate for the payment of any VAT which is or may become due from him.
- [^{F18}(7A) A sum required by way of security under subsection (7) above shall be deemed for the purposes of—
- (a) section 51 of the Finance Act 1997 (enforcement [^{F19}by taking control of goods or, in Northern Ireland,] by distress) and any regulations under that section, and
 - (b) section 52 of that Act (enforcement by diligence),
- to be recoverable as if it were VAT due from the person who is required to provide it.]
- [^{F20}(7B) A direction under subsection (1ZA)—
- (a) may specify a time by which it (or any part of it) must be complied with;
 - (b) may be varied;
 - (c) continues to have effect (subject to any variation) until it is withdrawn or the conditions specified in subsection (1) are no longer satisfied.
- (7C) A requirement under subsection (7)—
- (a) may specify a time by which it (or any part of it) must be complied with;
 - (b) may be varied;
 - (c) continues to have effect (subject to any variation) until it is withdrawn.]

(8) For the purposes of this Act a person shall not be treated as having been directed to appoint a VAT representative, or as having been required to provide security under subsection (7) above, unless the Commissioners have either—

 - (a) served notice of the direction or requirement on him; or
 - (b) taken all such other steps as appear to them to be reasonable for bringing the direction or requirement to his attention.

[^{F21}(8A) For the purposes of subsections (1ZA) and (2)—

 - (a) a person is UK-established if the person is established, or has a fixed establishment, in the United Kingdom, and
 - (b) an individual is also UK-established if the person's usual place of residence or permanent address is in the United Kingdom.]

^{F22}(9)

Textual Amendments

- F1** Words in s. 48 heading inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), s. 123(2)
- F2** Words in s. 48(1) substituted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), s. 123(3)(a)

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- F3** Words in s. 48(1)(a) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 51(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)
- F4** S. 48(1)(b)(ba) substituted for s. 48(1)(b) (31.12.2001) by 2001 c. 9, **s. 100(1)(4)**
- F5** Words in s. 48(1)(c) inserted (15.9.2016) by [Finance Act 2016](#) (c. 24), **s. 123(3)(b)**
- F6** Words in s. 48(1) omitted (15.9.2016) by virtue of [Finance Act 2016](#) (c. 24), **s. 123(3)(c)**
- F7** S. 48(1ZA) inserted (15.9.2016) by [Finance Act 2016](#) (c. 24), **s. 123(4)**
- F8** [S. 48\(1A\)](#) substituted for [s. 48\(1A\)](#) (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 51(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)
- F9** S. 48(2)(2A) substituted for s. 48(2) (31.12.2001) by 2001 c. 9, **s. 100(3)(4)**
- F10** Words in s. 48(2)(a) substituted (15.9.2016) by [Finance Act 2016](#) (c. 24), **s. 123(6)(a)**
- F11** Words in s. 48(2)(b) substituted (15.9.2016) by [Finance Act 2016](#) (c. 24), **s. 123(6)(b)**
- F12** Words in s. 48(2) substituted (15.9.2016) by [Finance Act 2016](#) (c. 24), **s. 123(6)(c)**
- F13** Word in s. 48(2A) substituted (15.9.2016) by [Finance Act 2016](#) (c. 24), **s. 123(7)**
- F14** Word in s. 48(4)(a) omitted (15.9.2016) by virtue of [Finance Act 2016](#) (c. 24), **s. 123(8)(a)**
- F15** S. 48(4)(c) inserted (15.9.2016) by [Finance Act 2016](#) (c. 24), **s. 123(8)(b)**
- F16** S. 48(4A) inserted (17.7.2012) by [Finance Act 2012](#) (c. 14), **Sch. 29 para. 6(3)**
- F17** Words in s. 48(7) substituted (15.9.2016) by [Finance Act 2016](#) (c. 24), **s. 123(9)**
- F18** S. 48(7A) inserted (1.7.1997) by 1997 c. 16, **s. 53(6)**; S.I. 1997/1432, **art. 2**
- F19** Words in s. 48(7A) inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007](#) (c. 15), s. 148, **Sch. 13 para. 118** (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F20** S. 48(7B)(7C) inserted (15.9.2016) by [Finance Act 2016](#) (c. 24), **s. 123(10)**
- F21** S. 48(8A) inserted (15.9.2016) by [Finance Act 2016](#) (c. 24), **s. 123(11)**
- F22** [S. 48\(9\)](#) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 51(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)

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