



Value Added Tax Act 1994

1994 CHAPTER 23

PART I

THE CHARGE TO TAX

Supply of goods or services in the United Kingdom

[^{F1}7AA Reverse charge on goods supplied from abroad

- (1) This section applies where—
- (a) goods are supplied by a person (“A”) to another person (“B”),
 - (b) B is registered under this Act,
 - (c) the supply involves the goods being imported,
 - (d) the intrinsic value of the consignment of which the goods are part is not more than £135, and
 - (e) the consignment of which the goods are part—
 - (i) does not contain goods of a class or description subject to any duty of excise whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid on the goods, and
 - (ii) is not a consignment in relation to which a postal operator established outside the United Kingdom has an obligation under an agreement with the Commissioners to pay any import VAT that is chargeable on the importation of that consignment into the United Kingdom.
- (2) This Act has effect as if, instead of there being a supply of the goods by A to B—
- (a) there were a supply of the goods by B in the course of furtherance of a business carried on by B, and
 - (b) that supply were a taxable supply.
- (3) The Commissioners may by regulations substitute a different figure for a figure that is at any time specified in subsection (1)(d).]

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 7AA. (See end of Document for details)

Textual Amendments

- F1** S. 7AA inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 3 para. 5](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 9](#)

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