



Value Added Tax Act 1994

1994 CHAPTER 23

PART VI

SUPPLEMENTARY PROVISIONS

Supplementary provisions

[^{F1}97A Place of supply orders: transitional provision.

- (1) This section shall have effect for the purpose of giving effect to any order made [^{F2}under section 7A(6)], if—
- (a) the order provides for services of a description specified in the order to be treated as supplied in the United Kingdom;
 - (b) the services would not have fallen to be so treated apart from the order;
 - (c) the services are not services that would have fallen to be so treated under any provision re-enacted in the order; and
 - (d) the order is expressed to come into force in relation to services supplied on or after a date specified in the order (“the commencement date”).
- (2) Invoices and other documents provided to any person before the commencement date shall be disregarded in determining the time of the supply of any services which, if their time of supply were on or after the commencement date, would be treated by virtue of the order as supplied in the United Kingdom.
- (3) If there is a payment in respect of any services of the specified description that was received by the supplier before the commencement date, so much (if any) of that payment as relates to times on or after that date shall be treated as if it were a payment received on the commencement date.
- (4) If there is a payment in respect of services of the specified description that is or has been received by the supplier on or after the commencement date, so much (if any) of that payment as relates to times before that date shall be treated as if it were a payment received before that date.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 97A. (See end of Document for details)

- (5) Subject to subsection (6) below, a payment in respect of any services shall be taken for the purposes of this section to relate to the time of the performance of those services.
- (6) Where a payment is received in respect of any services the performance of which takes place over a period a part of which falls before the commencement date and a part of which does not—
- (a) an apportionment shall be made, on a just and reasonable basis, of the extent to which the payment is attributable to so much of the performance of those services as took place before that date;
 - (b) the payment shall, to that extent, be taken for the purposes of this section to relate to a time before that date; and
 - (c) the remainder, if any, of the payment shall be taken for those purposes to relate to times on or after that date.]

Textual Amendments

- F1** S. 97A inserted (retrospective to 17.3.1998) by [1998 c. 36, s. 22\(1\)\(3\)](#)
- F2** Words in s. 97A(1) substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 10](#) (with [Sch. 36 para. 19](#))
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Modifications etc. (not altering text)

- C1** S. 97A excluded (with application in accordance with s. 105(3) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 105\(1\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 97A.