



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART I

#### THE CHARGE TO TAX

##### *Supply of goods or services in the United Kingdom*

#### **[<sup>F1</sup>9A Reverse charge on gas [<sup>F2</sup>, electricity, heat or cooling]<sup>F3</sup>...**

- (1) This section applies if relevant goods are supplied—
- (a) by a person who is outside the United Kingdom,
  - (b) to a person who is registered under this Act,
- for the purposes of any business carried on by the recipient.

[ This section also applies if relevant goods are supplied by a person (“A”) to another <sup>F4</sup>(1A) person (“B”) for the purposes of any business carried on by B and—

- (a) A is in Great Britain and B is registered under this Act and is identified for the purposes of VAT in Northern Ireland, or
  - (b) A is in Northern Ireland and B is so registered but is not so identified.]
- (2) The same consequences follow under this Act (and particularly so much as charges VAT on a supply and entitles a taxable person to credit for input tax) as if—
- (a) the recipient had himself supplied the relevant goods in the course or furtherance of his business, and
  - (b) that supply were a taxable supply.
- (3) But supplies which are treated as made by the recipient under subsection (2) are not to be taken into account as supplies made by him when determining any allowance of input tax in his case under section 26(1).
- (4) In applying subsection (2) the supply of relevant goods treated as made by the recipient shall be assumed to have been made at a time to be determined in accordance with regulations prescribing rules for attributing a time of supply in cases to which this section applies.

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 9A. (See end of Document for details)*

[<sup>F5</sup>(5) Relevant goods” means—

- (a) gas supplied through a natural gas system [<sup>F6</sup>in [<sup>F7</sup>Great Britain]] or any network connected to [<sup>F8</sup>a natural gas system in [<sup>F7</sup>Great Britain]],
- [<sup>F9</sup>(aa) gas supplied through a natural gas system situated within Northern Ireland or the territory of a member State or any network connected to such a system,]
- (b) electricity, and
- (c) heat or cooling supplied through a network.]

(6) Whether a person is outside the United Kingdom [<sup>F10</sup>, in Great Britain or in Northern Ireland] is to be determined in accordance with an order made by the Treasury.]

#### Textual Amendments

- F1** S. 9A inserted (22.7.2004 with effect in accordance with s. 21(2) of the amending Act) by [Finance Act 2004 \(c. 12\), s. 21\(1\)](#)
- F2** Words in s. 9A heading substituted (with effect in accordance with s. 20(3) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 20\(1\)\(b\)](#)
- F3** Words in s. 9A heading omitted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Post-transition Period\) Act 2020 \(c. 26\), s. 11\(1\)\(e\), Sch. 2 para. 5\(2\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9
- F4** S. 9A(1A) 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. 2 para. 5\(3\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9
- F5** S. 9A(5) substituted (with effect in accordance with s. 20(3) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 20\(1\)\(a\)](#)
- F6** Words in s. 9A(5)(a) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 10\(a\)](#) (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** Words in s. 9A(5)(a) substituted (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. 2 para. 5\(4\)\(a\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, **reg. 9**
- F8** Words in s. 9A(5)(a) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 10\(b\)](#) (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. 9A(5)(aa) 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. 2 para. 5\(4\)\(b\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, **reg. 9**
- F10** Words in s. 9A(6) 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. 2 para. 5\(5\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, **reg. 9**

#### Modifications etc. (not altering text)

- C1** S. 9A(1A) modified (31.12.2020) by [The Value Added Tax \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1546\), regs. 1, \*\*31\*\*; S.I. 2020/1641, reg. 2, Sch.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 9A.