

2004 No.3149

VALUE ADDED TAX

**The Value Added Tax (Reverse Charge) (Gas and Electricity)
Order 2004**

<i>Made</i> - - - -	<i>30th November 2004</i>
<i>Laid before the House of Commons</i>	<i>2nd December 2004</i>
<i>Coming into force</i> - -	<i>1st January 2005</i>

The Treasury, in exercise of the powers conferred on them by section 8(5) of the Value Added Tax Act 1994(a), hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Reverse Charge) (Gas and Electricity) Order 2004 and shall come into force on 1st January 2005 in relation to supplies made on or after that date.

2. Amend Schedule 5 (services supplied where received) to the Value Added Tax Act 1994(b) as follows.

3. After paragraph 5 insert—

“5A. The provision of access to, and of transport or transmission through, natural gas and electricity distribution systems and the provision of other directly linked services.”.

30th November 2004

Jim Murphy
Nick Ainger
Two of the Lords Commissioners of Her Majesty's Treasury

(a) 1994 c. 23.

(b) Schedule 5 was amended by S.I. 1995/1523, 2003/863.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st January 2005, is part of the implementation of Council Directive 2003/92/EC (OJ L260, 11.10.03 P.8). It forms part of a package of new measures which apply to supplies of natural gas and electricity. A transposition note in respect of this implementation is available at www.hmce.gov.uk.

The Order amends Schedule 5 to the Value Added Tax Act 1994 by inserting a new paragraph 5A. Paragraph 5A adds a new category of services which are to be treated as being supplied where they are received. These are supplies of services connected with the operation of natural gas and electricity distribution systems.

A full regulatory impact assessment of the effect that this instrument will have on the costs of businesses is available at www.hmce.gov.uk.

£3.00

© Crown copyright 2004

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
Stationery Office and Queen's Printer of Acts of Parliament.

E1597 12/2004 141597T 19585

ISBN 0-11-050673-1



9 780110 506739