

STATUTORY INSTRUMENTS

**2019 No. 1015**

**VALUE ADDED TAX**

**The Value Added Tax (Section 55A)  
(Specified Services) Order 2019**

<i>Made</i>	- - - -	<i>12th June 2019</i>
<i>Laid before the House of Commons</i>	- - - -	<i>13th June 2019</i>
<i>Coming into force</i>	- -	<i>14th June 2019</i>

The Treasury make the following Order in exercise of the powers conferred by section 55A(9) and (14) of the Value Added Tax Act 1994 <sup>M1</sup>.

**Marginal Citations**

**M1** 1994 c. 23; section 55A was inserted by section 19(1) of the [Finance Act 2006 \(c. 25\)](#) and was amended by section 50(1) of the [Finance Act 2010 \(c. 13\)](#), [section 203](#) of, and paragraphs 2 and 6 of Schedule 28 to, the [Finance Act 2012 \(c. 14\)](#) and section 51 of the [Finance Act 2019 \(c. 1\)](#).

**Citation, commencement and effect**

1.—(1) This Order may be cited as the Value Added Tax (Section 55A) (Specified Services) Order 2019.

(2) This Order comes into force on 14th June 2019 and has effect in relation to supplies of specified services made on or after that date.

**Commencement Information**

**II** Art. 1 in force at 14.6.2019, see [art. 1\(2\)](#)

**Interpretation**

2. In this Order—

“gas” means gas supplied through the natural gas distribution system;

“a gas or an electricity certificate” is an electronic document which contains information on the source of the energy and its method of production;

“specified services” means the services specified in article 4.

---

**Commencement Information**

**I2** Art. 2 in force at 14.6.2019, see [art. 1\(2\)](#)

**Application of section 55A of the Act**

**3.** Section 55A of the Value Added Tax Act 1994 (customers to account for tax on supplies of goods or services of a kind used in missing trader <sup>F1</sup>... fraud) applies to services of a description specified in article 4.

**F1** Word in [art. 3](#) omitted (31.12.2020) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), [11\(2\)](#); [S.I. 2020/1643](#), reg. 2, Sch.

---

**Commencement Information**

**I3** Art. 3 in force at 14.6.2019, see [art. 1\(2\)](#)

**Specified services**

**4.** The services referred to in article 3 are gas and electricity certificates.

---

**Commencement Information**

**I4** Art. 4 in force at 14.6.2019, see [art. 1\(2\)](#)

*David Rutley*  
*Jeremy Quin*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order, which has effect in relation to supplies made on or after 14th June 2019, applies a reverse charge to specified supplies of a kind used in missing trader intra-community fraud. As a general rule, the supplier of goods or services is required to account for value added tax on that supply. Section 55A of the Value Added Tax Act 1994 (c. 23) ('section 55A') requires the recipient of the supply rather than the supplier to account for and pay any value added tax due on supplies of goods or services which are of a description specified in an order made by the Treasury under that section for that purpose. This accounting requirement is commonly referred to as a 'reverse charge'. Section 55A also permits such an order to except certain supplies from the supplies that are so specified but this Order does not except any supplies.

Article 2 defines certain terms that appear in this Order.

Article 3 provides that the reverse charge will apply to services of a description specified in article 4.

Article 4 describes the services which are specified services for the purposes of section 55A.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Section 55A) (Specified Services) Order 2019.