Changes to legislation: *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

STATUTORY INSTRUMENTS

2016 No. 12

VALUE ADDED TAX

The Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2016

Made - - - -	*7th January 2016*
Laid before the House of Commons - - - -	*11th January 2016*
Coming into force - -	*1st February 2016*

The Treasury, in exercise of the powers conferred by section 55A(9), (10), (11) and (14) of the Value Added Tax Act 1994 [F1], make the following Order:

F1 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) and section 203 of, and paragraphs 2 and 6 of Schedule 28 to, the Finance Act 2012 (c. 14).

Citation, commencement and effect

1.—(1) This Order may be cited as the Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2016.

(2) This Order comes into force on 1st February 2016 and has effect in relation to supplies made on or after that date.

Interpretation

2. In this Order—

"the Act" means the Value Added Tax Act 1994;

"specified services" means the services specified in article 4.

Application of section 55A of the Act

3.—(1) Section 55A of the Act (customers to account for tax on supplies of goods or services of a kind used in missing trader intra-community fraud) applies to services of a description specified in article 4.

(2) The supplies specified in article 5 are excepted supplies for the purposes of section 55A of the Act.

Specified services

4.—(1) The services referred to in article 3(1) are telecommunication services which enable—

(a) speech communication instantly or with only a negligible delay between the transmission and the receipt of signals; or

(b) the transmission of writing, images and sounds or information of any nature when provided in connection with services described in sub-paragraph (a).

(2) In this article "telecommunication services" has the meaning given by paragraph **[**[F2]9E(2)**]** of Schedule 4A to the Act [F3].

F2 Word in art. 4(2) substituted (with effect in accordance with art. 1(2) of the amending S.I.) by The Value Added Tax (Place of Supply of Services) (Telecommunication Services) Order 2017 (S.I. 2017/778), arts. 1(1), **8**

F3 Schedule 4A was inserted by section 76 of, and paragraphs 1 and 11 of Schedule 36 to, the Finance Act 2009 (c. 10).

Excepted Supplies

5. The supplies referred to in article 3(2) are—

(a) a supply of specified services which is not a wholesale supply;

(b) a supply of specified services to which section 8 of the Act (reverse charge on supplies received from abroad) [F4] applies.

F4 Section 8 was amended by section 42 of the Finance Act 1997 (c. 16) and section 76 of, and paragraphs 1 and 5 of Schedule 36 to, the Finance Act 2009.

Mel Stride
David Evennett
Two of the Lords Commissioners of Her Majesty's Treasury