



Value Added Tax Act 1994

1994 CHAPTER 23

PART I **U.K.**

THE CHARGE TO TAX

Supply of goods or services in the United Kingdom

[^{F1}9A Reverse charge on gas [^{F2}, electricity, heat or cooling] supplied by persons outside the United Kingdom **U.K.**

- (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.
- (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.
- [^{F3}(5) Relevant goods” means—**
 - (a) gas supplied through a natural gas system situated within the territory of a member State or any network connected to such a system,
 - (b) electricity, and

Status: Point in time view as at 22/07/2013. This version of this provision has been superseded.

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)

(c) heat or cooling supplied through a network.]

(6) Whether a person is outside the United Kingdom 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** 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\(1\)\(a\)](#)

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