



Finance Act 2001

2001 CHAPTER 9

PART 4

OTHER TAXES

Value added tax

100 VAT representatives

- (1) In section 48 of the Value Added Tax Act 1994 (VAT representatives), in subsection (1) (directions requiring appointment of representative), for paragraph (b) substitute—
- “(b) is not established, and does not have any fixed establishment, in the United Kingdom;
 - (ba) is established in a country or territory in respect of which it appears to the Commissioners that the condition specified in subsection (1A) below is satisfied; and”.
- (2) After that subsection insert—
- “(1A) The condition mentioned in subsection (1)(ba) above is that—
- (a) the country or territory is neither a member State nor a part of a member State, and
 - (b) there is no provision for mutual assistance between the United Kingdom and the country or territory similar in scope to the assistance provided for between the United Kingdom and each other member State by the mutual assistance provisions.
- (1B) In subsection (1A) above “the mutual assistance provisions” means—
- (a) section 11 of the Finance Act 1977 (c. 36) (recovery of duty due etc. in other member States),
 - (b) section 77 of the Finance Act 1978 (c. 42) (disclosure of tax information to tax authorities in other member States), and

Status: Point in time view as at 06/04/2007. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 100. (See end of Document for details)

- (c) Council Regulation (EEC) No. 218/92 of 27th January 1992 on administrative cooperation in the field of indirect taxation (VAT).”.
- (3) For subsection (2) of that section (power of taxable person to appoint representative) substitute—
- “(2) With the agreement of the Commissioners, a person—
- (a) who has not been required under subsection (1) above to appoint another person to act on his behalf in relation to VAT, and
- (b) in relation to whom the conditions specified in paragraphs (a), (b) and (c) of that subsection are satisfied,
- may appoint another person to act on his behalf in relation to VAT.
- (2A) In this Act “VAT representative” means a person appointed under subsection (1) or (2) above.”
- (4) The amendments made by this section come into force on 31st December 2001.

Status:

Point in time view as at 06/04/2007. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Section 100.