



Finance Act 2010

2010 CHAPTER 13

PART 2

ANTI-AVOIDANCE AND REVENUE PROTECTION

Value added tax and insurance premium tax

50 Extension of reverse charge provisions to supplies of services

- (1) In section 55A of VATA 1994 (customers to account for tax on supplies of goods of a kind used in missing trader intra-community fraud), after “goods” (in each place, including the heading) insert “or services”.
- (2) In paragraph 2(3B) of Schedule 11 to that Act (power to require notifications relating to supplies to which section 55A(6) applies), after “goods” insert “or services”.