
STATUTORY INSTRUMENTS

2014 No. 1458

**The Value Added Tax (Section 55A) (Specified
Goods and Excepted Supplies) Order 2014**

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 goods 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.