

## STATUTORY INSTRUMENTS

# 2019 No. 892

## The Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2019

### Interpretation

2.—(1) In this Order—

“the Act” means the Value Added Tax Act 1994;

“end user” means a taxable person who is a recipient of specified services and uses those services for any purpose other than making further supplies of specified services;

“intermediary supplier” is a person who is a recipient of specified services and makes an onward supply of those services or part of them to another person without material alteration or further processing;

“specified services” means the services specified in article 4.

(2) For the purposes of this Order—

(a) a person is connected with another where one of them is an undertaking in relation to which the other is a group undertaking and “undertaking” and “group undertaking” have the meaning given in section 1161 of the Companies Act 2006 <sup>M1</sup>;

(b) a person has a relevant interest in land, buildings or civil engineering works—

(i) where that person is, or is connected with, a landlord, lessor, licensor, tenant, lessee or licensee in relation to such land, buildings or civil engineering works; but

(ii) “relevant interest” does not include any temporary entitlement to occupy land, buildings or civil engineering works for the purpose of making supplies of specified services.

### Commencement Information

**II** Art. 2 in force at 1.3.2021, see art. 1(2) as amended (30.9.2019) by [S.I. 2019/1240](#), **art. 2** and (20.7.2020) by [S.I. 2020/578](#), **art. 3**

### Marginal Citations

**M1** [2006 c. 46](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2019, Section 2.