

STATUTORY INSTRUMENTS

2019 No. 892

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

Excepted supplies

8.—(1) The supplies referred to in article 3(2) are—

- (a) supplies of specified services in respect of which a payment is not required to be included in a return made under regulation 4 of the Income Tax (Construction Industry Scheme) Regulations 2005 ^{M1};
- (b) supplies of specified services, not excepted under paragraph (a), which are made—
 - (i) to an end user; or
 - (ii) to an intermediary supplier provided that—
 - (aa) the intermediary supplier is connected with the expected end user of those services; or
 - (bb) the supplies are made in relation to land, buildings or civil engineering works in which both the intermediary supplier and the expected end user of those services have a relevant interest.

[^{F1}(1A) Where a supply falls within paragraph (1)(b), it shall not be treated as an excepted supply unless the recipient has—

- (a) no later than the time that the supply is made, confirmed in writing to the supplier that the requirements specified in paragraph (1)(b) are satisfied in respect of that supply; or
- (b) received that supply in pursuance of a written agreement in which the recipient has confirmed that those requirements are satisfied in respect of any supply made under that agreement.]

(2) But a supply that [^{F2}would otherwise be an excepted supply under paragraph (1) (as qualified by paragraph (1A))] shall not be treated as an excepted supply if—

- (a) at the same time as the making of the supply or at any time before it is made (but not before the commencement of this Order), the supplier makes or has made any other supply of specified services to the same recipient in relation to the same construction site;
- (b) that other supply is not or was not excepted under paragraph (1) [^{F3}(as qualified by paragraph (1A))]; and
- (c) the supplier and the recipient agree that the supply shall not be treated as an excepted supply.

Textual Amendments

- F1** Art. 8(1A) inserted (20.7.2020) by [The Value Added Tax \(Section 55A\) \(Specified Services and Excepted Supplies\) \(Change of Commencement Day and Amendment\) \(Coronavirus\) Order 2020 \(S.I. 2020/578\)](#), arts. 1, 4

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 8. (See end of Document for details)

- F2** Words in art. 8(2) substituted (20.7.2020) by The Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) (Change of Commencement Day and Amendment) (Coronavirus) Order 2020 (S.I. 2020/578), arts. 1, **5(a)**
- F3** Words in art. 8(2)(b) inserted (20.7.2020) by The Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) (Change of Commencement Day and Amendment) (Coronavirus) Order 2020 (S.I. 2020/578), arts. 1, **5(b)**

Commencement Information

- I1** Art. 8 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** S.I. 2005/2045.

Changes to legislation:

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