



Value Added Tax Act 1994

1994 CHAPTER 23

PART I

THE CHARGE TO TAX

Supply of goods or services in the United Kingdom

8 Reverse charge on supplies received from abroad.

[^{F1}(1) Where services are supplied by a person who belongs in a country other than the United Kingdom in circumstances in which this subsection applies, this Act has effect as if (instead of there being a supply of the services by that person)—

- (a) there were a supply of the services by the recipient in the United Kingdom in the course or furtherance of a business carried on by the recipient, and
- (b) that supply were a taxable supply.]

[^{F1}(2) Subsection (1) above applies if—

- (a) the recipient is a relevant business person who belongs in the United Kingdom, and
- (b) the place of supply of the services is inside the United Kingdom,

and, where the supply of the services is one to which any paragraph of Part 1 or 2 of Schedule 4A applies, the recipient is registered under this Act.]

(3) Supplies which are treated as made by the recipient under subsection (1) above are not to be taken into account as supplies made by him when determining any allowance of input tax in his case under section 26(1).

(4) In applying subsection (1) above, the supply of services treated as made by the recipient shall be assumed to have been made at a time to be determined in accordance with regulations prescribing rules for attributing a time of supply in cases within that subsection.

[^{F2}(4A) Subsection (1) does not apply to services of any of the descriptions specified in Schedule 9.]

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 8. (See end of Document for details)

- (5) The Treasury may by order [^{F3}amend subsection (4A) by altering the descriptions of services specified in that subsection].
- ^{F4}(6)
- [^{F5}(7) The power of the Treasury by order to [^{F6}amend subsection (4A)] shall include power to make such incidental, supplemental, consequential and transitional provision in connection with any [^{F7}amendment of that subsection] as they think fit.
- (8) Without prejudice to the generality of subsection (7) above, the provision that may be made under that subsection includes—
- (a) provision making such modifications of section 43(2A) to (2E) as the Treasury may think fit in connection with any [^{F8}amendment of subsection (4A)]; and
 - (b) provision modifying the effect of any regulations under subsection (4) above in relation to any services added to [^{F9}that subsection].]

Textual Amendments

- F1** S. 8(1)(2) substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 5\(2\)](#) (with [Sch. 36 para. 19](#))
- F2** S. 8(4A) inserted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 5\(3\)](#) (with [Sch. 36 para. 19](#))
- F3** Words in s. 8(5) substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 5\(4\)](#) (with [Sch. 36 para. 19](#))
- F4** S. 8(6) omitted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 5\(5\)](#) (with [Sch. 36 para. 19](#))
- F5** S. 8(7)(8) inserted (19.3.1997) by 1997 c. 16, s. 42
- F6** Words in s. 8(7) substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 5\(6\)\(a\)](#) (with [Sch. 36 para. 19](#))
- F7** Words in s. 8(7) substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 5\(6\)\(b\)](#) (with [Sch. 36 para. 19](#))
- F8** Words in s. 8(8) substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 5\(7\)\(a\)](#) (with [Sch. 36 para. 19](#))
- F9** Words in s. 8(8) substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 5\(7\)\(b\)](#) (with [Sch. 36 para. 19](#))

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 8.