



Finance Act 2004

2004 CHAPTER 12

PART 2

VALUE ADDED TAX

21 Reverse charge on gas and electricity supplied by persons outside UK

(1) After section 9 of the Value Added Tax Act 1994 (c. 23) insert—

“9A Reverse charge on gas and electricity supplied by persons outside the United Kingdom

- (1) This section applies if relevant goods are supplied—
 - (a) by a person who is outside the United Kingdom,
 - (b) to a person who is registered under this Act,for the purposes of any business carried on by the recipient.
- (2) The same consequences follow under this Act (and particularly so much as charges VAT on a supply and entitles a taxable person to credit for input tax) as if—
 - (a) the recipient had himself supplied the relevant goods in the course or furtherance of his business, and
 - (b) that supply were a taxable supply.
- (3) But supplies which are treated as made by the recipient under subsection (2) 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 (2) the supply of relevant goods 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 to which this section applies.

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- (5) “Relevant goods” means gas supplied through the natural gas distribution network, and electricity.
 - (6) Whether a person is outside the United Kingdom is to be determined in accordance with an order made by the Treasury.”
- (2) This section has effect in relation to supplies made on or after 1st January 2005.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)