



# Finance Act 2010

## 2010 CHAPTER 13

### PART 2

#### ANTI-AVOIDANCE AND REVENUE PROTECTION

##### *Value added tax and insurance premium tax*

#### **50 Extension of reverse charge provisions to supplies of services**

- (1) In section 55A of VATA 1994 (customers to account for tax on supplies of goods of a kind used in missing trader intra-community fraud), after “goods” (in each place, including the heading) insert “ or services ”.
- (2) In paragraph 2(3B) of Schedule 11 to that Act (power to require notifications relating to supplies to which section 55A(6) applies), after “goods” insert “ or services ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Section 50.