

Statutory Document No. 2019/0299



Value Added Tax Act 1996

VALUE ADDED TAX (SECTION 55A) (SPECIFIED SERVICES) ORDER 2019¹

Laid before Tynwald: 16 July 2019

Coming into Operation: in accordance with article 2

The Treasury makes the following Order under sections 55A(9) and 95(2) of the Value Added Tax Act 1996.

1 Title

This Order is the Value Added Tax (Section 55A) (Specified Services) Order 2019.

2 Commencement

- (1) This Order comes into operation on the day it is made¹.
- (2) However, when it is made, it shall be deemed to have come into operation on 14th June 2019.

3 Interpretation

In this Order —

“**gas**” means gas supplied through the natural gas distribution system;

“**gas certificate**” and “**electricity certificate**” mean respectively, an electronic document which contains information on the source of the energy and its method of production;

“**specified services**” means the services specified in article 5.

4 Application of section 55A of the Value Added Tax Act 1996

- (1) Section 55A of the Value Added Tax Act 1996² (customers to account for tax on supplies of goods or services of a kind used in missing trader fraud) applies to services of a description specified in article 5.²

¹ Tynwald procedure – negative under section 95(1) of the Value Added Tax Act 1996.

² Section 55A was inserted by SD 441/07 and amended by SD 860/10, SD 588/12, SD 606/12 and SD 2019/174.

5 Specified services

The services referred to in article 4 are gas and electricity certificates.

MADE

19/06/2019



ENDNOTES

Table of Endnote References

¹ The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.

² Para (1) amended by SD2021/0294.