

This Statutory Instrument has been made in consequence of a defect in S.I. 2019/892 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2019 No. 1240

VALUE ADDED TAX

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

Made - - - - *5th September 2019*
Laid before the House of Commons *6th September 2019*
Coming into force - - *30th September 2019*

The Treasury make this Order in exercise of the powers conferred by section 55A(9), (9A), (10), (11) and (14) of the Value Added Tax Act 1994(a).

Citation and commencement

1. This Order may be cited as the Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) (Change of Commencement Day) Order 2019 and comes into force on 30th September 2019.

Change of commencement day

2. In article 1(2) of the Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2019(b), for “1st October 2019” substitute “1st October 2020”.

Michelle Donelan
Rebecca Harris

5th September 2019

Two of the Lords Commissioners for Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the commencement provision in article 1(2) of the Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2019 (S.I. 2019/892) which now comes into force on the 1st October 2020 and has effect in relation to supplies made on or after that date.

(a) 1994 c. 23; section 55A was inserted by section 19(1) of the Finance Act 2006 (c. 25) and was amended by section 50(1) of the Finance Act 2010 (c. 13) and section 203 of, and paragraphs 2 and 6 of Schedule 28 to, the Finance Act 2012 (c. 14). Section 55A(9A) was inserted by section 51 of the Finance Act 2019 (c. 1).

(b) S.I. 2019/892.

A Tax Information and Impact Note has not been prepared for this instrument because it only changes the commencement date of the original instrument. The Tax Information and Impact Note for the original instrument has been published and is available on the government website at <https://www.gov.uk/government/publications/vat-reverse-charge-for-building-and-construction-services/vat-reverse-charge-for-building-and-construction-services>.