



# Finance Act 2019

## 2019 CHAPTER 1

### PART 2

#### OTHER TAXES

##### *Value added tax*

#### **51 Duty of customers to account for tax on supplies**

In section 55A of VATA 1994 (customers to account for tax on certain supplies of goods or services), after subsection (9) insert—

“(9A) An order made under subsection (9) may modify the application of subsection (3) in relation to any description of goods or services specified in the order.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Section 51.