

Gas and electricity supplies. VATA s. 3(6)(e) and (f) and (6A)

31.—(1)(a) In this subsection “taxable dealer” means an accountable person whose principal business in respect of supplies of gas through the natural gas distribution system, or of electricity, received by that person, is the supply of those goods for consideration in the course or furtherance of business and whose own consumption of those goods is negligible.

(b) For the purposes of this Act, the place where goods are supplied shall be deemed to be—

(i) in the case of the supply of gas through the natural gas distribution system, or of electricity, to a taxable dealer, whether in the State, in another Member State of the Community or outside the Community—

(I) the place where that taxable dealer has established the business concerned or has a fixed establishment for which the goods are supplied,

(II) in the absence of such a place of business or fixed establishment, the place where that taxable dealer has a permanent address or usually resides,

(ii) in the case of the supply of gas through the natural gas distribution system, or of electricity, to a customer other than a taxable dealer, the place where that customer has effective use and consumption of those goods.

(2) Where all or part of the goods referred to in subsection (1)(b)(ii) are not consumed by the customer referred to in that subsection, then, for the purposes of this Act, the goods not so consumed shall be deemed to have been supplied to that customer and used and consumed by that customer—

(a) at the place where the customer has established the business concerned or has a fixed establishment for which the goods are supplied,

(b) in the absence of such a place of business or fixed establishment, at the place where the customer has a permanent address or usually resides.