

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Hiring of means of transport. (See end of Document for details)

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 4A

#### PLACE OF SUPPLY OF SERVICES: SPECIAL RULES

##### Textual Amendments

- F1** Sch. 4A inserted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 11](#) (with [Sch. 36 para. 19](#))

#### PART 1

##### GENERAL EXCEPTIONS

###### *Hiring of means of transport*

- 3 (1) A supply of services consisting of the short-term hiring of a means of transport is to be treated as made in the country in which the means of transport is actually put at the disposal of the person by whom it is hired.
- But this is subject to sub-paragraphs (3) and (4).
- (2) For the purposes of this Schedule the hiring of a means of transport is “short-term” if it is hired for a continuous period not exceeding—
- (a) if the means of transport is a vessel, 90 days, and
  - (b) otherwise, 30 days.
- (3) Where—
- (a) a supply of services consisting of the hiring of a means of transport would otherwise be treated as made in the United Kingdom, and
  - (b) the services are to any extent effectively used and enjoyed [<sup>F2</sup>outside the United Kingdom],
- the supply is to be treated to that extent as made [<sup>F3</sup>outside the United Kingdom].
- (4) Where—
- (a) a supply of services consisting of the hiring of a means of transport would otherwise be treated as made [<sup>F4</sup>outside the United Kingdom], and
  - (b) the services are to any extent effectively used and enjoyed in the United Kingdom,
- the supply is to be treated to that extent as made in the United Kingdom.]

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### Textual Amendments

- F2** Words in Sch. 4A para. 3(3)(b) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 89\(2\)\(a\)\(i\)](#) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F3** Words in Sch. 4A para. 3(3) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 89\(2\)\(a\)\(ii\)](#) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F4** Words in Sch. 4A para. 3(4)(a) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 89\(2\)\(b\)](#) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

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