



Value Added Tax Act 1994

1994 CHAPTER 23

PART I

THE CHARGE TO TAX

Supply of goods or services in the United Kingdom

[^{F1}7A Place of supply of services

- (1) This section applies [^{F2}, subject to section 57A,] for determining, for the purposes of this Act, the country in which services are supplied.
- (2) A supply of services is to be treated as made—
 - (a) in a case in which the person to whom the services are supplied is a relevant business person, in the country in which the recipient belongs, and
 - (b) otherwise, in the country in which the supplier belongs.
- (3) The place of supply of a right to services is the same as that in which the supply of the services would be treated as made if made by the supplier of the right to the recipient of the right (whether or not the right is exercised); and for this purpose a right to services includes any right, option or priority with respect to the supply of services and an interest deriving from a right to services.
- [^{F3}(4) For the purposes of this Act a person is a relevant business person in relation to a supply of services if—
 - (a) the person carries on a business, and
 - (b) the services are not received by the person wholly for private purposes, whether or not the services are received in the course of business.]
- (5) Subsection (2) has effect subject to Schedule 4A.
- (6) The Treasury may by order—
 - (a) amend subsection (4),
 - (b) amend Schedule 4A, or

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 7A. (See end of Document for details)

- (c) otherwise make provision for exceptions from either or both of the paragraphs of subsection (2).
- (7) An order under subsection (6) may include incidental, supplemental, consequential and transitional provision.]

Textual Amendments

- F1** S. 7A inserted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 4](#) (with Sch. 36 paras. 14(1), 19)
- F2** Words in s. 7A(1) inserted (with effect in accordance with Sch. 15 para. 8 of the amending Act) by [Finance Act 2022 \(c. 3\)](#), [Sch. 15 para. 4](#)
- F3** S. 7A(4) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 8](#) (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)

Changes to legislation:

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