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 S T A T U T O R Y I N S T R U M E N T S
 

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1984 No. 1685

## VALUE ADDED TAX

**The Value Added Tax (Place of Supply) Order 1984**

<i>Made</i>	- - - - -	29th October 1984
<i>Laid before the House of Commons</i>		8th November 1984
<i>Coming into Operation</i>		1st January 1985

The Treasury, in exercise of the powers conferred on them by section 6(6) of the Value Added Tax Act 1983(a) and all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Place of Supply) Order 1984 and shall come into operation on 1st January 1985.
2. The rules for determining where a supply of services is made shall be varied in accordance with the following provisions of this Order.
3. A supply of services to which this Order applies shall be treated as made in the United Kingdom notwithstanding that the supplier belongs in another country.
4. This Order applies to services of or incidental to the provision of a course of formal instruction in the United Kingdom in any subject and, subject to article 5 below, to the provision of any facilities to enable a person to attend the course or, during his same visit to the United Kingdom, to engage in the pursuit of education generally, culture, art, sport, science or entertainment.
5. In this Order "facilities" shall include accommodation and transport but this Order shall not apply to accommodation situated outside the United Kingdom or to transport taking place outside the United Kingdom.

*Donald Thompson,*  
*T. Garel-Jones,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury

29th October 1984

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(a) 1983 c. 55.

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order varies the rules in section 6 of the Value Added Tax Act 1983 for determining the place of supply of services. From 1st January 1985 certain educational, recreational and associated services supplied by a person belonging in another country are treated as supplied in the United Kingdom when they are performed in the United Kingdom.

SI 1984/1685  
ISBN 0-11-047685-9

