

**2012 No. 2787**

**VALUE ADDED TAX**

**The Value Added Tax (Place of Supply of Services) (Transport of Goods) Order 2012**

*Approved by the House of Commons*

*Made - - - - 6th November 2012*

*Laid before the House of Commons 7th November 2012*

*Coming into force - - 20th December 2012*

The Treasury, in exercise of the powers conferred by section 7A(6) of the Value Added Tax Act 1994(a), make the following Order:

**Citation and commencement**

1.—(1) This Order may be cited as the Value Added Tax (Place of Supply of Services) (Transport of Goods) Order 2012 and comes into force on 20 December 2012.

(2) The amendments made by this Order have effect in relation to supplies made on or after 20 December 2012.

**Amendment of Part 2 of Schedule 4A to the Value Added Tax Act 1994**

2.—(1) Part 2 (exceptions relating to supplies made to relevant business person) of Schedule 4A (place of supply of services: special rules) to the Value Added Tax Act 1994(b) is amended as follows.

(2) After paragraph 9A insert—

*“Transport of goods*

**9B** Where—

- (a) a supply of services to a relevant business person consisting of the transportation of goods would otherwise be treated as made in the United Kingdom, and
- (b) the transportation takes place wholly outside the member States,

the supply is to be treated as made wholly outside the member States.

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(a) 1994 c. 23; section 7A was inserted by section 76 of, and paragraphs 1 and 4 of Schedule 36 to, the Finance Act 2009 (c. 10).

(b) Schedule 4A was inserted by section 76 of, and paragraphs 1 and 11 of Schedule 36 to, the Finance Act 2009; Part 2 was amended, so far as is relevant to this Order, by section 76 of, and paragraphs 1 and 15(3) of Schedule 36 to, the Finance Act 2009; see also paragraphs 14 and 16 of that Schedule.

*Ancillary transport services*

9C—(1) Where—

- (a) a supply of services to a relevant business person consisting of ancillary transport services would otherwise be treated as made in the United Kingdom, and
- (b) the services are physically performed wholly outside the member States,

the supply is to be treated as made wholly outside the member States.

(2) In sub-paragraph (1)(a) “ancillary transport services” means loading, unloading, handling and similar activities.”.

*Anne Milton  
Desmond Swayne*

6th November 2012

Two of the Lords Commissioners of Her Majesty’s Treasury

**EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order amends Part 2 of Schedule 4A to the Value Added Tax Act 1994 to add two new categories into the list of exceptions relating to supplies of services made to a relevant business person.

Article 2 inserts new paragraphs 9B and 9C into Part 2 of Schedule 4A to add the specified supplies to the list of supplies of services made to a relevant business person that are subject to special place of supply rules. As a result, the place of supply of the specified services will, in the circumstances specified, be where they take place (are used and enjoyed) rather than the place where the recipient belongs.

A Tax Information and Impact Note covering this instrument was published on 28 May 2012 on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

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