

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 4A. (See end of Document for details)

## SCHEDULES

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

Section 7A

#### 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

##### *Services relating to land*

- 1 (1) A supply of services to which this paragraph applies is to be treated as made in the country in which the land in connection with which the supply is made is situated.
- (2) This paragraph applies to—
- (a) the grant, assignment or surrender of any interest in or right over land,
  - (b) the grant, assignment or surrender of a personal right to call for or be granted any interest in or right over land,
  - (c) the grant, assignment or surrender of a licence to occupy land or any other contractual right exercisable over or in relation to land (including the provision of holiday accommodation, seasonal pitches for caravans and facilities at caravan parks for persons for whom such pitches are provided and pitches for tents and camping facilities),
  - (d) the provision in an hotel, inn, boarding house or similar establishment of sleeping accommodation or of accommodation in rooms which are provided in conjunction with sleeping accommodation or for the purpose of a supply of catering,
  - (e) any works of construction, demolition, conversion, reconstruction, alteration, enlargement, repair or maintenance of a building or civil engineering work, and
  - (f) services such as are supplied by estate agents, auctioneers, architects, surveyors, engineers and others involved in matters relating to land.
- (3) In sub-paragraph (2)(c) “holiday accommodation” includes any accommodation in a building, hut (including a beach hut or chalet), caravan, houseboat or tent which is advertised or held out as holiday accommodation or as suitable for holiday or leisure use.
- (4) In sub-paragraph (2)(d) “similar establishment” includes premises in which there is provided furnished sleeping accommodation, whether with or without the provision

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of board or facilities for the preparation of food, which are used by, or held out as being suitable for use by, visitors or travellers.

#### *Passenger transport*

- 2 (1) A supply of services consisting of the transportation of passengers (or of any luggage or motor vehicles accompanying passengers) is to be treated as made in the country in which the transportation takes place, and (in a case where it takes place in more than one country) in proportion to the distances covered in each.
- (2) For the purposes of sub-paragraph (1) transportation which takes place partly outside the territorial jurisdiction of a country is to be treated as taking place wholly in the country if—
- (a) it takes place in the course of a journey between two points in the country (whether or not as part of a longer journey involving travel to or from another country), and
  - (b) the means of transport used does not (except in an emergency or involuntarily) stop, put in or land in another country in the course of the journey between those two points.
- (3) For the purposes of sub-paragraph (1) a pleasure cruise is to be regarded as the transportation of passengers (so that services provided as part of a pleasure cruise are to be treated as supplied in the same place as the transportation of the passengers).
- (4) In sub-paragraph (3) “pleasure cruise” includes a cruise wholly or partly for education or training.

#### *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)

#### *Cultural, educational and entertainment services etc*

<sup>F5</sup>4 . . . . .

#### Textual Amendments

- F5** Sch. 4A para. 4 omitted (with effect in accordance with Sch. 36 para. 16 of the amending Act) by virtue of [Finance Act 2009](#) (c. 10), **Sch. 36 para. 15(2)** (with Sch. 36 para. 19)

#### *Restaurant and catering services<sup>F6</sup>...*

#### Textual Amendments

- F6** Word in Sch. 4A para. 5 cross-heading substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(3)** (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. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

[<sup>F7</sup>5 A supply of restaurant or catering services is to be treated as made in the country in which the services are physically carried out.]

#### Textual Amendments

- F7** Sch. 4A para. 5 substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(4)** (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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F8 ...

#### Textual Amendments

- F8** Sch. 4A para. 6 and crossheading omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(5)** (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. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

<sup>F8</sup>6 .....

#### *Hiring of goods*

- 7 (1) Where—
- (a) a supply of services consisting of the hiring of any goods other than 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>F9</sup>outside the United Kingdom],
- the supply is to be treated to that extent as made [<sup>F10</sup>outside the United Kingdom].
- (2) Where—
- (a) a supply of services consisting of the hiring of any goods other than a means of transport would otherwise be treated as made [<sup>F11</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.

#### Textual Amendments

- F9** Words in Sch. 4A para. 7(1)(b) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(6)(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)
- F10** Words in Sch. 4A para. 7(1) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(6)(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)
- F11** Words in Sch. 4A para. 7(2)(a) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(6)(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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<sup>F12</sup>...broadcasting services

**Textual Amendments**

**F12** Words in Sch. 4A para. 8 heading omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Place of Supply of Services\) \(Telecommunication Services\) Order 2017](#) (S.I. 2017/778), arts. 1(1), **2(a)**

- 8 (1) This paragraph applies to a supply of services consisting of the provision of—
- <sup>F13</sup>(a) .....
  - (b) radio or television broadcasting services.
- <sup>F14</sup>(2) .....
- (3) Where—
- (a) a supply of services to which this paragraph applies would otherwise be treated as made in the United Kingdom, and
  - (b) the services are to any extent effectively used and enjoyed [<sup>F15</sup>outside the United Kingdom],
- the supply is to be treated to that extent as made [<sup>F16</sup>outside the United Kingdom].
- (4) Where—
- (a) a supply of services to which this paragraph applies would otherwise be treated as made [<sup>F17</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.

**Textual Amendments**

- F13** Sch. 4A para. 8(1)(a) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Place of Supply of Services\) \(Telecommunication Services\) Order 2017](#) (S.I. 2017/778), arts. 1(1), **2(b)**
- F14** Sch. 4A para. 8(2) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Place of Supply of Services\) \(Telecommunication Services\) Order 2017](#) (S.I. 2017/778), arts. 1(1), **2(c)**
- F15** Words in Sch. 4A para. 8(3)(b) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(7)(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)
- F16** Words in Sch. 4A para. 8(3) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(7)(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)
- F17** Words in Sch. 4A para. 8(4)(a) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(7)(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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## PART 2

### EXCEPTIONS RELATING TO SUPPLIES MADE TO RELEVANT BUSINESS PERSON

#### *Electronically-supplied services*

- 9 (1) Where—
- (a) a supply of services consisting of the provision of electronically supplied services to a relevant business person would otherwise be treated as made in the United Kingdom, and
  - (b) the services are to any extent effectively used and enjoyed [<sup>F18</sup>outside the United Kingdom],
- the supply is to be treated to that extent as made [<sup>F19</sup>outside the United Kingdom].
- (2) Where—
- (a) a supply of services consisting of the provision of electronically supplied services to a relevant business person would otherwise be treated as made [<sup>F20</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.
- (3) Examples of what are electronically supplied services for the purposes of this Schedule include—
- (a) website supply, web-hosting and distance maintenance of programmes and equipment,
  - (b) the supply of software and the updating of software,
  - (c) the supply of images, text and information, and the making available of databases,
  - (d) the supply of music, films and games (including games of chance and gambling games),
  - (e) the supply of political, cultural, artistic, sporting, scientific, educational or entertainment broadcasts (including broadcasts of events), and
  - (f) the supply of distance teaching.
- (4) But where the supplier of a service and the supplier's customer communicate via electronic mail, this does not of itself mean that the service provided is an electronically supplied service for the purposes of this Schedule.

#### Textual Amendments

- F18** Words in [Sch. 4A para. 9\(1\)\(b\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), [Sch. 8 para. 89\(8\)\(a\)\(i\)](#) (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)
- F19** Words in [Sch. 4A para. 9\(1\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), [Sch. 8 para. 89\(8\)\(a\)\(ii\)](#) (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)
- F20** Words in [Sch. 4A para. 9\(2\)\(a\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), [Sch. 8 para. 89\(8\)\(b\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions

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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)

*[<sup>F21</sup> Admission to cultural, educational and entertainment activities etc*

**Textual Amendments**

**F21** Sch. 4A para. 9A and cross-heading inserted (with effect in accordance with Sch. 36 para. 16 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 36 para. 15(3)** (with [Sch. 36 para. 19](#))

- 9A (1) A supply to a relevant business person of services to which this paragraph applies is to be treated as made in the country in which the events in question actually take place.
- (2) This paragraph applies to the provision of—
- (a) services in respect of admission to cultural, artistic, sporting, scientific, educational, entertainment or similar events (including fairs and exhibitions), and
  - (b) ancillary services relating to admission to such events.]

*[<sup>F22</sup> Transport of goods*

**Textual Amendments**

**F22** Sch. 4A paras. 9B, 9C and cross-headings inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Place of Supply of Services\) \(Transport of Goods\) Order 2012 \(S.I. 2012/2787\)](#), arts. 1(1), **2(2)**

- 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 [<sup>F23</sup>outside the United Kingdom],
- the supply is to be treated as made [<sup>F24</sup>outside the United Kingdom].

**Textual Amendments**

**F23** Words in [Sch. 4A para. 9B\(b\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 89(9)(a)** (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)

**F24** Words in [Sch. 4A para. 9B](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 89(9)(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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*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 [<sup>F25</sup>outside the United Kingdom],
- the supply is to be treated as made [<sup>F26</sup>outside the United Kingdom].
- (2) In sub-paragraph (1)(a) “ancillary transport services” means loading, unloading, handling and similar activities.]

**Textual Amendments**

- F25** Words in [Sch. 4A para. 9C\(1\)\(b\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 89\(10\)\(a\)](#) (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](#))
- F26** Words in [Sch. 4A para. 9C\(1\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 89\(10\)\(b\)](#) (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](#))

*[<sup>F27</sup>Repair services: contracts of insurance*

**Textual Amendments**

- F27** [Sch. 4A para. 9D](#) inserted (1.10.2016) by [The Value Added Tax \(Place of Supply of Services Exceptions Relating to Supplies Made to Relevant Business Person\) Order 2016 \(S.I. 2016/726\)](#), [arts. 1\(2\), 2](#)

- 9D. (1) This paragraph applies to a supply of services consisting of the repair of tangible movable property where—
- (a) the supply is pursuant to a claim made under a contract of insurance, and
  - (b) the supply is made to a relevant business person who is not the person insured.
- (2) Where—
- (a) a supply of services to which this paragraph applies would otherwise be treated as made in the United Kingdom, and
  - (b) the services are effectively used and enjoyed [<sup>F28</sup>outside the United Kingdom],
- the supply is to be treated as made [<sup>F29</sup>outside the United Kingdom].
- (3) Where—
- (a) a supply of services to which this paragraph applies would otherwise be treated as made [<sup>F30</sup>outside the United Kingdom], and
  - (b) the services are effectively used and enjoyed in the United Kingdom,
- the supply is to be treated as made in the United Kingdom.]



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#### Textual Amendments

- F28** Words in Sch. 4A para. 9D(2)(b) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(11)(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)
- F29** Words in Sch. 4A para. 9D(2) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(11)(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)
- F30** Words in Sch. 4A para. 9D(3)(a) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(11)(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)

#### *[<sup>F31</sup>Telecommunication services*

#### Textual Amendments

- F31** Sch. 4A para. 9E inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Place of Supply of Services\) \(Telecommunication Services\) Order 2017](#) (S.I. 2017/778), arts. 1(1), 3

- 9E. (1) This paragraph applies to a supply of services to a relevant business person consisting of the provision of telecommunication services.
- (2) In this Schedule “telecommunication services” means services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including—
- (a) the related transfer or assignment of the right to use capacity for such transmission, emission or reception, and
  - (b) the provision of access to global information networks.
- (3) Where—
- (a) a supply of services to which this paragraph applies would otherwise be treated as made in the United Kingdom, and
  - (b) the services are to any extent effectively used and enjoyed [<sup>F32</sup>outside the United Kingdom],
- the supply is to be treated to that extent as made [<sup>F33</sup>outside the United Kingdom].
- (4) Where—
- (a) a supply of services to which this paragraph applies would otherwise be treated as made [<sup>F34</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

- F32** Words in [Sch. 4A para. 9E\(3\)\(b\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 89\(12\)\(a\)\(i\)](#) (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](#))
- F33** Words in [Sch. 4A para. 9E\(3\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 89\(12\)\(a\)\(ii\)](#) (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](#))
- F34** Words in [Sch. 4A para. 9E\(4\)\(a\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 89\(12\)\(b\)](#) (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](#))

### PART 3

#### EXCEPTIONS RELATING TO SUPPLIES NOT MADE TO RELEVANT BUSINESS PERSON

##### *Intermediaries*

- 10 (1) A supply of services to which this paragraph applies is to be treated as made in the same country as the supply to which it relates.
- (2) This paragraph applies to a supply to a person who is not a relevant business person consisting of the making of arrangements for a supply by or to another person or of any other activity intended to facilitate the making of such a supply.

##### *Transport of goods<sup>F35</sup>...*

#### Textual Amendments

- F35** Word in [Sch. 4A para. 11 cross-heading](#) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 89\(13\)](#) (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. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(b\)](#) (with [reg. 7](#))

- 11 (1) A supply of services to a person who is not a relevant business person consisting of the transportation of goods is to be treated as made in the country in which the transportation takes place, and (in a case where it takes place in more than one country) in proportion to the distances covered in each.
- (2) For the purposes of sub-paragraph (1) transportation which takes place partly outside the territorial jurisdiction of a country is to be treated as taking place wholly in the country if—
- (a) it takes place in the course of a journey between two points in the country (whether or not as part of a longer journey involving travel to or from another country), and

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 4A. (See end of Document for details)

- (b) the means of transport used does not (except in an emergency or involuntarily) stop, put in or land in another country in the course of the journey between those two points.

<sup>F36</sup>(3) .....

#### Textual Amendments

**F36** Sch. 4A para. 11(3) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 89\(14\)](#) (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)

<sup>F37</sup> ...

#### Textual Amendments

**F37** Sch. 4A para. 12 and crossheading omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 89\(15\)](#) (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. 7 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)

<sup>F37</sup>12 .....

#### *Ancillary transport services*

- 13 (1) A supply to a person who is not a relevant business person of ancillary transport services is to be treated as made where the services are physically performed.
- (2) “Ancillary transport services” means loading, unloading handling and similar activities.

#### *[<sup>F38</sup>Long-term hiring of means of transport*

#### Textual Amendments

**F38** Sch. 4A para. 13A and cross-heading inserted (with effect in accordance with Sch. 36 para. 16 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 17](#) (with [Sch. 36 para. 19](#))

- 13A (1) A supply to a person who is not a relevant business person (“the recipient”) of services consisting of the long-term hiring of a means of transport is to be treated as made in the country in which the recipient belongs.

But this is subject to sub-paragraph (2) and paragraph 3(3) and (4).

- (2) A supply to a person who is not a relevant business person (“the recipient”) of services consisting of the long-term hiring of a pleasure boat which is actually put at the disposal of the recipient at the supplier's business establishment, or some other fixed establishment of the supplier, is to be treated as made in the country where the pleasure boat is actually put at the disposal of the recipient.

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- (3) For the purposes of this Schedule, the hiring of a means of transport is “long-term” if it is not short-term (as to the meaning of which see paragraph 3(2)).]

*Valuation services etc*

- 14 A supply to a person who is not a relevant business person of services consisting of the valuation of, or carrying out of work on, goods is to be treated as made where the services are physically performed.

*[<sup>F39</sup>Cultural, educational and entertainment services etc*

**Textual Amendments**

- F39** Sch. 4A para. 14A and cross-heading inserted (with effect in accordance with Sch. 36 para. 16 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 15\(4\)](#) (with [Sch. 36 para. 19](#))

- 14A (1) A supply to a person who is not a relevant business person of services to which this paragraph applies is to be treated as made in the country in which the activities concerned actually take place.
- (2) This paragraph applies to the provision of—
- (a) services relating to cultural, artistic, sporting, scientific, educational, entertainment or similar activities (including fairs and exhibitions), and
  - (b) ancillary services relating to such activities, including services of organisers of such activities.]

*[<sup>F40</sup>Electronically supplied, telecommunication and broadcasting services]*

**Textual Amendments**

- F40** Sch. 4A para. 15 cross-heading substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Place of Supply of Services\) \(Exceptions Relating to Supplies Not Made to Relevant Business Person\) Order 2014 \(S.I. 2014/2726\)](#), arts. 1(2), [3\(2\)](#)

- <sup>F41</sup>15 (1) A supply to a person who is not a relevant business person of services to which this paragraph applies is to be treated as made in the country in which the recipient belongs (but see <sup>F42</sup>... paragraph 8).
- (2) This paragraph applies to-
- (a) electronically supplied services (as to the meaning of which see paragraph 9(3) and (4)),
  - (b) telecommunication services (as to the meaning of which see [<sup>F43</sup>paragraph 9E(2)]], and
  - (c) radio and television broadcasting services.]

<sup>F44</sup>(3) .....

<sup>F44</sup>(4) .....

<sup>F44</sup>(5) .....

*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 4A. (See end of Document for details)

<sup>F44</sup>(6) .....

<sup>F44</sup>(7) .....

#### Textual Amendments

- F41** Sch. 4A para. 15 substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Place of Supply of Services\) \(Exceptions Relating to Supplies Not Made to Relevant Business Person\) Order 2014 \(S.I. 2014/2726\)](#), arts. 1(2), **3(1)**
- F42** Words in Sch. 4A para. 15(1) omitted (31.12.2020) by virtue of [The Value Added Tax \(Place of Supply of Services\) \(Supplies of Electronic, Telecommunication and Broadcasting Services\) \(Amendment and Revocation\) \(EU Exit\) Order 2019 \(S.I. 2019/404\)](#), arts. 2, **3(2)**; S.I. 2020/1641, reg. 2, Sch.
- F43** Words in Sch. 4A para. 15(2)(b) substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Place of Supply of Services\) \(Telecommunication Services\) Order 2017 \(S.I. 2017/778\)](#), arts. 1(1), **4**
- F44** Sch. 4A para. 15(3)-(7) omitted (31.12.2020) by virtue of [The Value Added Tax \(Place of Supply of Services\) \(Supplies of Electronic, Telecommunication and Broadcasting Services\) \(Amendment and Revocation\) \(EU Exit\) Order 2019 \(S.I. 2019/404\)](#), arts. 2, **3(3)**; S.I. 2020/1641, reg. 2, Sch.

*Other services provided to recipient belonging  
 outside <sup>F45</sup>United Kingdom and the Isle of Man]*

#### Textual Amendments

- F45** Words in [Sch. 4A para. 16 cross-heading](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 89(16)** (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. 7 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 4(b) (with [reg. 7](#))

- 16 (1) A supply consisting of the provision to a person (“the recipient”) who—
- is not a relevant business person, and
  - belongs in a country [<sup>F46</sup>other than the United Kingdom or the Isle of Man],
- of services to which this paragraph applies is to be treated as made in the country in which the recipient belongs.
- (2) This paragraph applies to—
- transfers and assignments of copyright, patents, licences, trademarks and similar rights,
  - the acceptance of any obligation to refrain from pursuing or exercising (in whole or in part) any business activity or any rights within paragraph (a),
  - advertising services,
  - services of consultants, engineers, consultancy bureaux, lawyers, accountants, and similar services, data processing and provision of information, other than any services relating to land,
  - banking, financial and insurance services (including reinsurance), other than the provision of safe deposit facilities,
  - <sup>F47</sup>(f) the provision of access to, or transmission or distribution through—
    - a natural gas system [<sup>F48</sup>in the United Kingdom] or any network connected to [<sup>F49</sup>a natural gas system in the United Kingdom], or

*Changes to legislation: There are currently no known outstanding effects for the  
 Value Added Tax Act 1994, SCHEDULE 4A. (See end of Document for details)*

- (ii) an electricity system, or
- (iii) a network through which heat or cooling is supplied,
- and the provision of other directly linked services,]
- (g) the supply of staff, [<sup>F50</sup>and]
- (h) the letting on hire of goods other than means of transport,
- <sup>F51</sup>(i) .....
- <sup>F52</sup>(j) .....
- <sup>F53</sup>(k) .....]

#### Textual Amendments

- F46** Words in Sch. 4A para. 16(1)(b) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(17)(a)** (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)
- F47** Sch. 4A para. 16(2)(f) substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Exceptions Relating to Supplies not Made to Relevant Business Person\) Order 2010](#) (S.I. 2010/3017), arts. 1(2), **2**
- F48** Words in Sch. 4A para. 16(2)(f)(i) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(17)(b)(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)
- F49** Words in Sch. 4A para. 16(2)(f)(i) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 89(17)(b)(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)
- F50** Word in Sch. 4A para. 16(2) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Place of Supply of Services\) \(Exceptions Relating to Supplies Not Made to Relevant Business Person\) Order 2014](#) (S.I. 2014/2726), arts. 1(2), **4(b)**
- F51** Sch. 4A para. 16(2)(i) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Place of Supply of Services\) \(Exceptions Relating to Supplies Not Made to Relevant Business Person\) Order 2014](#) (S.I. 2014/2726), arts. 1(2), **4(a)**
- F52** Sch. 4A para. 16(2)(j) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Place of Supply of Services\) \(Exceptions Relating to Supplies Not Made to Relevant Business Person\) Order 2014](#) (S.I. 2014/2726), arts. 1(2), **4(a)**
- F53** Sch. 4A para. 16(2)(k) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Place of Supply of Services\) \(Exceptions Relating to Supplies Not Made to Relevant Business Person\) Order 2014](#) (S.I. 2014/2726), arts. 1(2), **4(a)**

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994,  
SCHEDULE 4A.