

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 13A. (See end of Document for details)

SCHEDULES

[^{F1}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 3

EXCEPTIONS RELATING TO SUPPLIES NOT MADE TO RELEVANT BUSINESS PERSON

[^{F2}Long-term hiring of means of transport

Textual Amendments

- F2** 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.
- (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)).]]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 13A.