

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Part 1. (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 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 [^{F2}outside the United Kingdom],
- the supply is to be treated to that extent as made [^{F3}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 [^{F4}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

^{F5}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^{F6}...

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)

[^{F7}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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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)

^{F8}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 [^{F9}outside the United Kingdom],
- the supply is to be treated to that extent as made [^{F10}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 [^{F11}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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^{F12}...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—
- ^{F13}(a)
(b) radio or television broadcasting services.
- ^{F14}(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 [^{F15}outside the United Kingdom],
- the supply is to be treated to that extent as made [^{F16}outside the United Kingdom].
- (4) Where—
- (a) a supply of services to which this paragraph applies would otherwise be treated as made [^{F17}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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