

Changes to legislation: There are currently no known outstanding effects
for the Value Added Tax Act 1994, Part 2. (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 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 [^{F2}outside the United Kingdom],
- the supply is to be treated to that extent as made [^{F3}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 [^{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.
- (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

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(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

- F2** 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)
- F3** 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)
- F4** 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 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)

[^{F5}Admission to cultural, educational and entertainment activities etc

Textual Amendments

- F5** [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.]

[^{F6}Transport of goods

Textual Amendments

- F6** [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

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- (b) the transportation takes place wholly [^{F7}outside the United Kingdom],
the supply is to be treated as made [^{F8}outside the United Kingdom].

Textual Amendments

- F7** 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)
- F8** 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)

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 [^{F9}outside the United Kingdom],
- the supply is to be treated as made [^{F10}outside the United Kingdom].
- (2) In sub-paragraph (1)(a) “ancillary transport services” means loading, unloading, handling and similar activities.]

Textual Amendments

- F9** 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)
- F10** 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)

[^{F11}Repair services: contracts of insurance

Textual Amendments

- F11** 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

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- (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 [^{F12}outside the United Kingdom],
the supply is to be treated as made [^{F13}outside the United Kingdom].
- (3) Where—
 - (a) a supply of services to which this paragraph applies would otherwise be treated as made [^{F14}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.]

Textual Amendments

- F12** 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)
- F13** 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)
- F14** 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)

[^{F15}Telecommunication services

Textual Amendments

- F15** [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.

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- (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 [^{F16}outside the United Kingdom],
- the supply is to be treated to that extent as made [^{F17}outside the United Kingdom].
- (4) Where—
- (a) a supply of services to which this paragraph applies would otherwise be treated as made [^{F18}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

- F16** 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)
- F17** 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)
- F18** 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)

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