

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}*Electronically supplied, telecommunication and broadcasting services*]

Textual Amendments

- F2** 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)**

[^{F3}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 ^{F4}... 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 [^{F5}paragraph 9E(2)]], and
 - (c) radio and television broadcasting services.]

^{F6}(3)

^{F6}(4)

^{F6}(5)

^{F6}(6)

^{F6}(7)]

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Electronically supplied, telecommunication and broadcasting services. (See end of Document for details)

Textual Amendments

- F3** 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)**
- F4** 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.
- F5** 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**
- F6** 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.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Electronically supplied, telecommunication and broadcasting services.