
STATUTORY INSTRUMENTS

1992 No. 3121

VALUE ADDED TAX

The Value Added Tax (Place of Supply of Services) Order 1992

Made - - - - 9th December 1992
Laid before the House of
Commons - - 11th December 1992
Coming into force 1st January 1993

**THE VALUE ADDED TAX (PLACE OF
SUPPLY OF SERVICES) ORDER 1992**

PART I

PRELIMINARY

1. Citation and commencement
2. Interpretation
3. Revocation

PART II

RULES FOR DETERMINING PLACE OF SUPPLY OF SERVICES

4. The rules for determining where a supply of goods or...
 5. Services relating to land
 6. Transport
 7. For the purposes of article 6 above, there shall be...
 8. Any— (a) goods or services provided as part of a...
 9. Subject to article 14 below, where a supply consists of...
 10. Subject to article 14 below, where a supply of services...
 11. Services of intermediaries
 12. Subject to article 14 below, where services consist of the...
 13. Subject to article 14 below, where services consist of the...
 14. Use of customer's registration number
 15. Services supplied where performed
 16. Services supplied where received
 17. Hire of means of transport
 18. Where a supply of services consists of the letting on...
- Signature
Explanatory Note