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STATUTORY INSTRUMENTS

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**2012 No. 2787**

**The Value Added Tax (Place of Supply of Services) (Transport of Goods) Order 2012**

**Amendment of Part 2 of Schedule 4A to the Value Added Tax Act 1994**

2.—(1) Part 2 (exceptions relating to supplies made to relevant business person) of Schedule 4A (place of supply of services: special rules) to the Value Added Tax Act 1994<sup>(1)</sup> is amended as follows.

(2) After paragraph 9A insert—

**“Transport of goods**

**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
- (b) the transportation takes place wholly outside the member States,

the supply is to be treated as made wholly outside the member States.

**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 outside the member States,

the supply is to be treated as made wholly outside the member States.

(2) In sub-paragraph (1)(a) “ancillary transport services” means loading, unloading, handling and similar activities.”.

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<sup>(1)</sup> Schedule 4A was inserted by section 76 of, and paragraphs 1 and 11 of Schedule 36 to, the Finance Act 2009; Part 2 was amended, so far as is relevant to this Order, by section 76 of, and paragraphs 1 and 15(3) of Schedule 36 to, the Finance Act 2009; see also paragraphs 14 and 16 of that Schedule.