

---

STATUTORY INSTRUMENTS

---

**2016 No. 726**

**The Value Added Tax (Place of Supply of Services: Exceptions Relating to Supplies Made to Relevant Business Person) Order 2016**

2. In Part 2 of Schedule 4A to the Value Added Tax Act 1994 (place of supply of services: exceptions relating to supplies made to relevant business person)(<sup>1</sup>), after paragraph 9C insert—

*“Repair services: contracts of insurance*

**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
- (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 outside the territories of the member States,

the supply is to be treated as made where it is used and enjoyed.

(3) Where—

- (a) a supply of services to which this paragraph applies would otherwise be treated as made outside the territories of the member States, 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.”.

---

(<sup>1</sup>) Schedule 4A was both inserted and amended from a later date by section 76 of, and Schedule 36 to, the Finance Act 2009 (c.10): for Part 2 of Schedule 4A see paragraphs 1, 11 and 15 of Schedule 36, as read with the definition of “VATA 1994” in section 126(1) of that Act, and the subsequent amendment in S.I. 2012/2787.