

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

## SCHEDULES

### [<sup>F1</sup>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

##### *[<sup>F2</sup>Telecommunication services*

##### Textual Amendments

- F2** 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.
- (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 [<sup>F3</sup>outside the United Kingdom],
- the supply is to be treated to that extent as made [<sup>F4</sup>outside the United Kingdom].
- (4) Where—
- (a) a supply of services to which this paragraph applies would otherwise be treated as made [<sup>F5</sup>outside the United Kingdom], and

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(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.]]

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**Textual Amendments**

- F3** 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)
- F4** 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)
- F5** 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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