



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART I

#### THE CHARGE TO TAX

##### *Supply of goods or services in the United Kingdom*

#### **[<sup>F19</sup> Place where supplier or recipient of services belongs.**

- (1) This section has effect for determining for the purposes of section 7A (or Schedule 4A) or section 8, in relation to any supply of services, whether a person who is the supplier or recipient belongs in one country or another.
- (2) A person who is a relevant business person is to be treated as belonging in the relevant country.
- (3) In subsection (2) “the relevant country” means—
  - (a) if the person has a business establishment, or some other fixed establishment, in a country (and none in any other country), that country,
  - (b) if the person has a business establishment, or some other fixed establishment or establishments, in more than one country, the country in which the relevant establishment is, and
  - (c) otherwise, the country in which the person's usual place of residence [<sup>F2</sup>or permanent address] is.
- (4) In subsection (3)(b) “relevant establishment” means whichever of the person's business establishment, or other fixed establishments, is most directly concerned with the supply.
- (5) A person who is not a relevant business person is to be treated as [<sup>F3</sup>belonging—
  - (a) in the country in which the person's usual place of residence or permanent address is (except in the case of a body corporate or other legal person);
  - (b) in the case of a body corporate or other legal person, in the country in which the place where it is established is.]

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*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 9. (See end of Document for details)*

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<sup>F4</sup>(6) .....]

#### Textual Amendments

- F1** S. 9 substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 6](#) (with [Sch. 36 para. 19](#))
- F2** Words in s. 9(3)(c) inserted (with effect in accordance with s. 104(5) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 104\(2\)](#)
- F3** Words in s. 9(5) substituted (with effect in accordance with s. 104(5) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 104\(3\)](#)
- F4** S. 9(6) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 9](#) (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](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 9.