

Status: Point in time view as at 21/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: EC on-board restaurant and catering services. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 4A U.K.]

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 1 U.K.

GENERAL EXCEPTIONS

EC on-board restaurant and catering services

- 6 (1) A supply of services consisting of
- (a) the provision of restaurant services, or
 - (b) the provision of catering services,
- on board a ship, aircraft or train in connection with the transportation of passengers during an intra-EC passenger transport operation is to be treated as made in the country in which the relevant point of departure is located.
- (2) An intra-EC passenger transport operation is a passenger transport operation which, or so much of a passenger transport operation as,—
- (a) has as the first place at which passengers can embark a place which is within the EC,
 - (b) has as the last place at which passengers who embarked in a member State can disembark a place which is within the EC, and
 - (c) does not include a stop at a place which is not within the EC and at which passengers can embark or passengers who embarked in a member State can disembark.
- (3) “Relevant point of departure”, in relation to an intra-EC passenger transport operation, is the first place in the intra-EC passenger transport operation at which passengers can embark.
- (4) A place is within the EC if it is within any member State.
- (5) For the purposes of this paragraph the return stage of a return passenger transport operation is to be regarded as a separate passenger transport operation; and for this purpose—
- (a) a return passenger transport operation is one which takes place in more than one country but is expected to end in the country in which it begins, and

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- (b) the return stage of a return passenger transport operation is the part of it which ends in the country in which it began and begins with the last stop at a place at which there has not been a previous stop during it.]

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