

Status: Point in time view as at 01/04/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 3. (See end of Document for details)

SCHEDULES

SCHEDULE 3

Section 7

SERVICES SUPPLIED WHERE RECEIVED

- 1 Transfers and assignments of copyright, patents, licences, trademarks and similar rights.

Modifications etc. (not altering text)

C1 Sch. 3 para. 1 amended (*prosp.*) by 1994 c. 26, ss. 106(1), 109(1), Sch. 4 para. 1(2)

- 2 Advertising services.
- 3 Services of consultants, engineers, consultancy bureaux, lawyers, accountants and other similar services; data processing and provision of information (but excluding from this head any services relating to land).
- 4 Acceptance of any obligation to refrain from pursuing or exercising, in whole or part, any business activity or any such rights as are referred to in paragraph 1 above.
- 5 Banking, financial and insurance services (including reinsurance, but not including the provision of safe deposit facilities).
- 6 The supply of staff.
- [^{F1}6A The letting on hire of goods other than means of transport.]

Textual Amendments

F1 Sch. 3 para. 6A added by S.I. 1985/799, art. 3(a)

- 7 The services rendered by one person to another in procuring for the other any of the services mentioned in paragraphs 1 to [^{F2}6A]above.

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Textual Amendments

F2 Word substituted by [S.I. 1985/799](#), [art. 3\(b\)](#)

VALID FROM 01/01/1993

[^{F38}

Services—

- (a) of the transportation of goods which begins in one member State and ends in a different member State;
- (b) of loading, unloading, handling and similar activities carried out in connection with services of the description specified in sub-paragraph (a) above;
- (c) consisting of the making of arrangements for, or of any other activity intended to facilitate, the making by or to another person of—
 - (i) a supply of a description specified in sub-paragraph (a) or (b) above; or
 - (ii) any supply not falling within (i) above, except a supply of any services of a description specified in paragraphs 1 to 7 of this Schedule ^{F4},

which are treated as supplied in the United Kingdom by virtue of the recipient's having made use of his registration number for the purpose of the supply; and section 7(1) of this Act ^{F5} shall have effect in relation to the services described in sub-paragraphs (a) to (c) above as if the recipient belongs in the United Kingdom if, and only if, he is a taxable person.]

Textual Amendments

F3 [Sch. 3 para. 8](#) added (1.1.1993) by [S.I. 1992/3128](#), [art.2](#) (which said S.I. was revoked (1.11.1993) by [S.I. 1993/2328](#), [art. 5](#)).

F4 [Schedule 3](#) was amended by [S.I. 1985/799](#).

F5 [Section 7\(1\)](#) was amended by paragraph 1 of [Schedule 2](#) to the [Finance Act 1987](#) (c.16).

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