



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART I **U.K.**

#### THE CHARGE TO TAX

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

#### **4** **Scope of VAT on taxable supplies.** **U.K.**

- (1) VAT shall be charged on any supply of goods or services made in the United Kingdom, where it is a taxable supply made by a taxable person in the course or furtherance of any business carried on by him.
- (2) A taxable supply is a supply of goods or services made in the United Kingdom other than an exempt supply.

#### **5** **Meaning of supply: alteration by Treasury order.** **U.K.**

- (1) Schedule 4 shall apply for determining what is, or is to be treated as, a supply of goods or a supply of services.
- (2) Subject to any provision made by that Schedule and to Treasury orders under subsections (3) to (6) below—
  - (a) “supply” in this Act includes all forms of supply, but not anything done otherwise than for a consideration;
  - (b) anything which is not a supply of goods but is done for a consideration (including, if so done, the granting, assignment or surrender of any right) is a supply of services.
- (3) The Treasury may by order provide with respect to any description of transaction—
  - (a) that it is to be treated as a supply of goods and not as a supply of services; or
  - (b) that it is to be treated as a supply of services and not as a supply of goods; or
  - (c) that it is to be treated as neither a supply of goods nor a supply of services;

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and without prejudice to the foregoing, such an order may provide that paragraph 5(4) of Schedule 4 is not to apply, in relation to goods of any prescribed description used or made available for use in prescribed circumstances, so as to make that a supply of services under that paragraph and may provide that paragraph 6 of that Schedule shall not apply, in such circumstances as may be described in the order, so as to make a removal of assets a supply of goods under that paragraph.

- (4) Without prejudice to subsection (3) above, the Treasury may by order make provision for securing, with respect to services of any description specified in the order, that where—
- (a) a person carrying on a business does anything which is not a supply of services but would, if done for a consideration, be a supply of services of a description specified in the order; and
  - (b) such other conditions as may be specified in the order are satisfied,
- such services are treated for the purposes of this Act as being supplied by him in the course or furtherance of that business.
- (5) The Treasury may by order make provision for securing, subject to any exceptions provided for by or under the order, that where in such circumstances as may be specified in the order goods of a description so specified are taken possession of or produced by a person in the course or furtherance of a business carried on by him and—
- (a) are neither supplied to another person nor incorporated in other goods produced in the course or furtherance of that business; but
  - (b) are used by him for the purpose of a business carried on by him,
- the goods are treated for the purposes of this Act as being both supplied to him for the purpose of that business and supplied by him in the course or furtherance of it.
- (6) The Treasury may by order make provision for securing, with respect to services of any description specified in the order, that where—
- (a) a person, in the course or furtherance of a business carried on by him, does anything for the purpose of that business which is not a supply of services but would, if done for a consideration, be a supply of services of a description specified in the order; and
  - (b) such other conditions as may be specified in the order are satisfied,
- such services are treated for the purposes of this Act as being both supplied to him for the purpose of that business and supplied by him in the course or furtherance of it.
- (7) For the purposes of this section, where goods are manufactured or produced from any other goods, those other goods shall be treated as incorporated in the first-mentioned goods.
- (8) An order under subsection (4) or (6) above may provide for the method by which the value of any supply of services which is treated as taking place by virtue of the order is to be calculated.

**Modifications etc. (not altering text)**

**C1** S. 5 applied (with modifications) (1.4.2009) by [Finance Act 2008 \(c. 9\)](#), s. 113(2), [Sch. 36 para. 34\(4\)](#) (with [Sch. 36 para. 38](#)); [S.I. 2009/404](#), art. 2

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## 6 Time of supply. **U.K.**

- (1) The provisions of this section shall apply, subject to <sup>F1</sup>sections 18, 18B and 18C] for determining the time when a supply of goods or services is to be treated as taking place for the purposes of the charge to VAT.
- (2) Subject to subsections (4) to (14) below, a supply of goods shall be treated as taking place—
  - (a) if the goods are to be removed, at the time of the removal;
  - (b) if the goods are not to be removed, at the time when they are made available to the person to whom they are supplied;
  - (c) if the goods (being sent or taken on approval or sale or return or similar terms) are removed before it is known whether a supply will take place, at the time when it becomes certain that the supply has taken place or, if sooner, 12 months after the removal.
- (3) Subject to subsections (4) to (14) below, a supply of services shall be treated as taking place at the time when the services are performed.
- (4) If, before the time applicable under subsection (2) or (3) above, the person making the supply issues a VAT invoice in respect of it or if, before the time applicable under subsection (2)(a) or (b) or (3) above, he receives a payment in respect of it, the supply shall, to the extent covered by the invoice or payment, be treated as taking place at the time the invoice is issued or the payment is received.
- (5) If, within 14 days after the time applicable under subsection (2) or (3) above, the person making the supply issues a VAT invoice in respect of it, then, unless he has notified the Commissioners in writing that he elects not to avail himself of this subsection, the supply shall (to the extent that it is not treated as taking place at the time mentioned in subsection (4) above) be treated as taking place at the time the invoice is issued.
- (6) The Commissioners may, at the request of a taxable person, direct that subsection (5) above shall apply in relation to supplies made by him (or such supplies made by him as may be specified in the direction) as if for the period of 14 days there were substituted such longer period as may be specified in the direction.
- (7) Where any supply of goods involves both—
  - (a) the removal of the goods from the United Kingdom; and
  - (b) their acquisition in another member State by a person who is liable for VAT on the acquisition in accordance with provisions of the law of that member State corresponding, in relation to that member State, to the provisions of section 10,subsections (2), (4) to (6) and (10) to (12) of this section shall not apply and the supply shall be treated for the purposes of this Act as taking place on whichever is the earlier of the days specified in subsection (8) below.
- (8) The days mentioned in subsection (7) above are—
  - (a) the 15th day of the month following that in which the removal in question takes place; and
  - (b) the day of the issue, in respect of the supply, of a VAT invoice or of an invoice of such other description as the Commissioners may by regulations prescribe.

<sup>F2</sup>(9) .....

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- (10) The Commissioners may, at the request of a taxable person, by direction alter the time at which supplies made by him (or such supplies made by him as may be specified in the direction) are to be treated as taking place, either—
- (a) by directing those supplies to be treated as taking place—
    - (i) at times or on dates determined by or by reference to the occurrence of some event described in the direction; or
    - (ii) at times or on dates determined by or by reference to the time when some event so described would in the ordinary course of events occur, the resulting times or dates being in every case earlier than would otherwise apply; or
  - (b) by directing that, notwithstanding subsections (5) and (6) above, those supplies shall (to the extent that they are not treated as taking place at the time mentioned in subsection (4) above) be treated as taking place—
    - (i) at the beginning of the relevant working period (as defined in his case in and for the purposes of the direction); or
    - (ii) at the end of the relevant working period (as so defined).
- (11) Where goods are treated as supplied by an order under section 5(5), the supply is treated as taking place when they are appropriated to the use mentioned in that section.
- (12) Where there is a supply of goods by virtue only of paragraph 5(1) of Schedule 4, the supply is treated as taking place when the goods are transferred or disposed of as mentioned in that paragraph.
- (13) Where there is a supply of services by virtue only of paragraph 5(4) of Schedule 4, the supply is treated as taking place when the goods are appropriated to the use mentioned in that paragraph.
- (14) The Commissioners may by regulations make provision with respect to the time at which (notwithstanding subsections (2) to (8) and (11) to (13) above or section 55(4)) a supply is to be treated as taking place in cases where—
- (a) it is a supply of goods or services for a consideration the whole or part of which is determined or payable periodically, or from time to time, or at the end of any period, or
  - (b) it is a supply of goods for a consideration the whole or part of which is determined at the time when the goods are appropriated for any purpose, or
  - (c) there is a supply to which section 55 applies, or
  - (d) there is a supply of services by virtue of paragraph 5(4) of Schedule 4 or an order under section 5(4);
- and for any such case as is mentioned in this subsection the regulations may provide for goods or services to be treated as separately and successively supplied at prescribed times or intervals.
- [<sup>F3</sup>(14A) <sup>F4</sup>... this section and any regulations under this section or section 8(4) shall have effect subject to section 97A.]
- (15) In this Act “VAT invoice” means such an invoice as is required under [<sup>F5</sup>paragraph 2A] of Schedule 11, or would be so required if the person to whom the supply is made were a person to whom such an invoice should be issued.

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### Textual Amendments

- F1** Words in s. 6(1) substituted (1.6.1996 with application to any acquisition of goods from another member State and any supply taking place on or after that day) by 1996 c. 8, ss. 25, 26, **Sch. 3 para. 1**; S.I. 1996/1249, **art. 2**
- F2** S. 6(9) repealed (1.12.2003) by Finance Act 2002 (c. 23), s. 24(5), **Sch. 40 Pt. 2**; S.I. 2003/3043, **art. 2**
- F3** S. 6(14A) inserted (retrospective to 17.3.1998) by 1998 c. 36, **s. 22(2)(3)**
- F4** Words in s. 6(14A) omitted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 36 para. 2** (with Sch. 36 para. 19)
- F5** Words in s. 6(15) substituted (1.12.2003) by Finance Act 2002 (c. 23), **s. 24(4)(a)(5)**; S.I. 2003/3043, **art. 2**

## 7 Place of supply [<sup>F6</sup>of goods]. **U.K.**

- (1) This section shall apply (subject to [<sup>F7</sup>sections 14 , 18 and 18B]) for determining, for the purposes of this Act, whether goods <sup>F8</sup>... are supplied in the United Kingdom.
- (2) Subject to the following provisions of this section, if the supply of any goods does not involve their removal from or to the United Kingdom they shall be treated as supplied in the United Kingdom if they are in the United Kingdom and otherwise shall be treated as supplied outside the United Kingdom.
- (3) Goods shall be treated—
- as supplied in the United Kingdom where their supply involves their installation or assembly at a place in the United Kingdom to which they are removed; and
  - as supplied outside the United Kingdom where their supply involves their installation or assembly at a place outside the United Kingdom to which they are removed.
- (4) Goods whose place of supply is not determined under any of the preceding provisions of this section shall be treated as supplied in the United Kingdom where—
- the supply involves the removal of the goods to the United Kingdom by or under the directions of the person who supplies them;
  - the supply is a transaction in pursuance of which the goods are acquired in the United Kingdom from another member State by a person who is not a taxable person;
  - the supplier—
    - is liable to be registered under Schedule 2; or
    - would be so liable if he were not already registered under this Act or liable to be registered under Schedule 1 [<sup>F9</sup>or 1A ]; and
  - the supply is neither a supply of goods consisting in a new means of transport nor anything which is treated as a supply for the purposes of this Act by virtue only of paragraph 5(1) or 6 of Schedule 4.
- (5) Goods whose place of supply is not determined under any of the preceding provisions of this section and which do not consist in a new means of transport shall be treated as supplied outside the United Kingdom where—
- the supply involves the removal of the goods, by or under the directions of the person who supplies them, to another member State;
  - the person who makes the supply is taxable in another member State; and

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- (c) provisions of the law of that member State corresponding, in relation to that member State, to the provisions made by subsection (4) above make that person liable to VAT on the supply;
- but this subsection shall not apply in relation to any supply in a case where the liability mentioned in paragraph (c) above depends on the exercise by any person of an option in the United Kingdom corresponding to such an option as is mentioned in paragraph 1(2) of Schedule 2 unless that person has given, and has not withdrawn, a notification to the Commissioners that he wishes his supplies to be treated as taking place outside the United Kingdom where they are supplies in relation to which the other requirements of this subsection are satisfied.
- (6) Goods whose place of supply is not determined under any of the preceding provisions of this section shall be treated as supplied in the United Kingdom where—
- (a) their supply involves their being imported from a place outside the member States; and
  - (b) the person who supplies them is the person by whom, or under whose directions, they are so imported.
- (7) Goods whose place of supply is not determined under any of the preceding provisions of this section but whose supply involves their removal to or from the United Kingdom shall be treated—
- (a) as supplied in the United Kingdom where their supply involves their removal from the United Kingdom without also involving their previous removal to the United Kingdom; and
  - (b) as supplied outside the United Kingdom in any other case.
- (8) For the purposes of the preceding provisions of this section, where goods, in the course of their removal from a place in the United Kingdom to another place in the United Kingdom, leave and re-enter the United Kingdom the removal shall not be treated as a removal from or to the United Kingdom.
- (9) The Commissioners may by regulations provide that a notification for the purposes of subsection (5) above is not to be given or withdrawn except in such circumstances, and in such form and manner, as may be prescribed.
- <sup>F10</sup>(10) .....
- (11) The Treasury may by order provide, in relation to goods <sup>F11</sup>... generally or to particular goods <sup>F11</sup>... specified in the order, for varying the rules for determining where a supply of goods <sup>F11</sup>... is made.

#### Textual Amendments

- F6** Words in s. 7 heading inserted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 3\(5\)](#) (with [Sch. 36 para. 19](#))
- F7** Words in s. 7(1) substituted (1.6.1996 with application to any acquisition of goods from another member State and any supply taking place on or after that day) by [1996 c. 8, ss. 25, 26](#), [Sch. 3 para. 2](#); [S.I. 1996/1249, art. 2](#)
- F8** Words in s. 7(1) omitted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 3\(2\)](#) (with [Sch. 36 para. 19](#))
- F9** Words in s. 7(4)(c)(ii) inserted (with effect in accordance with [Sch. 28 para. 19](#) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 28 para. 3](#)

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- F10** S. 7(10) omitted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 3\(3\)](#) (with [Sch. 36 para. 19](#))
- F11** Words in s. 7(11) omitted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 3\(4\)](#) (with [Sch. 36 para. 19](#))

## [<sup>F12</sup>7A **Place of supply of services** **U.K.**

- (1) This section applies for determining, for the purposes of this Act, the country in which services are supplied.
- (2) A supply of services is to be treated as made—
  - (a) in a case in which the person to whom the services are supplied is a relevant business person, in the country in which the recipient belongs, and
  - (b) otherwise, in the country in which the supplier belongs.
- (3) The place of supply of a right to services is the same as that in which the supply of the services would be treated as made if made by the supplier of the right to the recipient of the right (whether or not the right is exercised); and for this purpose a right to services includes any right, option or priority with respect to the supply of services and an interest deriving from a right to services.
- (4) For the purposes of this Act a person is a relevant business person in relation to a supply of services if the person—
  - (a) is a taxable person within the meaning of Article 9 of Council Directive [2006/112/EC](#),
  - (b) is registered under this Act,
  - (c) is identified for the purposes of VAT in accordance with the law of a member State other than the United Kingdom, or
  - (d) is registered under an Act of Tynwald for the purposes of any tax imposed by or under an Act of Tynwald which corresponds to value added tax,and the services are received by the person otherwise than wholly for private purposes.
- (5) Subsection (2) has effect subject to Schedule 4A.
- (6) The Treasury may by order—
  - (a) amend subsection (4),
  - (b) amend Schedule 4A, or
  - (c) otherwise make provision for exceptions from either or both of the paragraphs of subsection (2).
- (7) An order under subsection (6) may include incidental, supplemental, consequential and transitional provision.]

### Textual Amendments

- F12** S. 7A inserted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 36 para. 4](#) (with [Sch. 36 paras. 14\(1\), 19](#))



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## 8 Reverse charge on supplies received from abroad. **U.K.**

<sup>F13</sup>(1) Where services are supplied by a person who belongs in a country other than the United Kingdom in circumstances in which this subsection applies, this Act has effect as if (instead of there being a supply of the services by that person)—

- (a) there were a supply of the services by the recipient in the United Kingdom in the course or furtherance of a business carried on by the recipient, and
- (b) that supply were a taxable supply.]

<sup>F13</sup>(2) Subsection (1) above applies if—

- (a) the recipient is a relevant business person who belongs in the United Kingdom, and
- (b) the place of supply of the services is inside the United Kingdom,

and, where the supply of the services is one to which any paragraph of Part 1 or 2 of Schedule 4A applies, the recipient is registered under this Act.]

(3) Supplies which are treated as made by the recipient under subsection (1) above are not to be taken into account as supplies made by him when determining any allowance of input tax in his case under section 26(1).

(4) In applying subsection (1) above, the supply of services treated as made by the recipient shall be assumed to have been made at a time to be determined in accordance with regulations prescribing rules for attributing a time of supply in cases within that subsection.

<sup>F14</sup>(4A) Subsection (1) does not apply to services of any of the descriptions specified in Schedule 9.]

(5) The Treasury may by order <sup>F15</sup> amend subsection (4A) by altering the descriptions of services specified in that subsection].

<sup>F16</sup>(6) .....

<sup>F17</sup>(7) The power of the Treasury by order to <sup>F18</sup> amend subsection (4A)] shall include power to make such incidental, supplemental, consequential and transitional provision in connection with any <sup>F19</sup> amendment of that subsection] as they think fit.

(8) Without prejudice to the generality of subsection (7) above, the provision that may be made under that subsection includes—

- (a) provision making such modifications of section 43(2A) to (2E) as the Treasury may think fit in connection with any <sup>F20</sup> amendment of subsection (4A)]; and
- (b) provision modifying the effect of any regulations under subsection (4) above in relation to any services added to <sup>F21</sup> that subsection].]

### Textual Amendments

**F13** S. 8(1)(2) substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 36 para. 5(2)** (with Sch. 36 para. 19)

**F14** S. 8(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. 5(3)** (with Sch. 36 para. 19)

**F15** Words in s. 8(5) substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by Finance Act 2009 (c. 10), **Sch. 36 para. 5(4)** (with Sch. 36 para. 19)

**F16** S. 8(6) omitted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 36 para. 5(5)** (with Sch. 36 para. 19)



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- F17** S. 8(7)(8) inserted (19.3.1997) by 1997 c. 16, s. 42
- F18** Words in s. 8(7) substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by Finance Act 2009 (c. 10), Sch. 36 para. 5(6)(a) (with Sch. 36 para. 19)
- F19** Words in s. 8(7) substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by Finance Act 2009 (c. 10), Sch. 36 para. 5(6)(b) (with Sch. 36 para. 19)
- F20** Words in s. 8(8) substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by Finance Act 2009 (c. 10), Sch. 36 para. 5(7)(a) (with Sch. 36 para. 19)
- F21** Words in s. 8(8) substituted (with effect in accordance with Sch. 36 para. 14(3) of the amending Act) by Finance Act 2009 (c. 10), Sch. 36 para. 5(7)(b) (with Sch. 36 para. 19)

**[<sup>F22</sup>9 Place where supplier or recipient of services belongs. U.K.]**

- (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 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 belonging in the country in which the person's usual place of residence is.
- (6) In this section “usual place of residence”, in relation to a body corporate, means the place where it is legally constituted.]

**Textual Amendments**

- F22** 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)

**[<sup>F23</sup>9A Reverse charge on gas [<sup>F24</sup>, electricity, heat or cooling] supplied by persons outside the United Kingdom U.K.]**

- (1) This section applies if relevant goods are supplied—
  - (a) by a person who is outside the United Kingdom,
  - (b) to a person who is registered under this Act,for the purposes of any business carried on by the recipient.
- (2) The same consequences follow under this Act (and particularly so much as charges VAT on a supply and entitles a taxable person to credit for input tax) as if—

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- (a) the recipient had himself supplied the relevant goods in the course or furtherance of his business, and
  - (b) that supply were a taxable supply.
- (3) But supplies which are treated as made by the recipient under subsection (2) are not to be taken into account as supplies made by him when determining any allowance of input tax in his case under section 26(1).
- (4) In applying subsection (2) the supply of relevant goods treated as made by the recipient shall be assumed to have been made at a time to be determined in accordance with regulations prescribing rules for attributing a time of supply in cases to which this section applies.
- [<sup>F25</sup>(5) Relevant goods” means—
- (a) gas supplied through a natural gas system situated within the territory of a member State or any network connected to such a system,
  - (b) electricity, and
  - (c) heat or cooling supplied through a network.]
- (6) Whether a person is outside the United Kingdom is to be determined in accordance with an order made by the Treasury.]

#### Textual Amendments

- F23** S. 9A inserted (22.7.2004 with effect in accordance with s. 21(2) of the amending Act) by [Finance Act 2004 \(c. 12\), s. 21\(1\)](#)
- F24** Words in s. 9A heading substituted (with effect in accordance with s. 20(3) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 20\(1\)\(b\)](#)
- F25** S. 9A(5) substituted (with effect in accordance with s. 20(3) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 20\(1\)\(a\)](#)

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