

Status: Point in time view as at 01/01/2019.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 4A. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 4A

Section 7A

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

GENERAL EXCEPTIONS

Services relating to land

- 1 (1) A supply of services to which this paragraph applies is to be treated as made in the country in which the land in connection with which the supply is made is situated.
- (2) This paragraph applies to—
- (a) the grant, assignment or surrender of any interest in or right over land,
 - (b) the grant, assignment or surrender of a personal right to call for or be granted any interest in or right over land,
 - (c) the grant, assignment or surrender of a licence to occupy land or any other contractual right exercisable over or in relation to land (including the provision of holiday accommodation, seasonal pitches for caravans and facilities at caravan parks for persons for whom such pitches are provided and pitches for tents and camping facilities),
 - (d) the provision in an hotel, inn, boarding house or similar establishment of sleeping accommodation or of accommodation in rooms which are provided in conjunction with sleeping accommodation or for the purpose of a supply of catering,
 - (e) any works of construction, demolition, conversion, reconstruction, alteration, enlargement, repair or maintenance of a building or civil engineering work, and
 - (f) services such as are supplied by estate agents, auctioneers, architects, surveyors, engineers and others involved in matters relating to land.
- (3) In sub-paragraph (2)(c) “holiday accommodation” includes any accommodation in a building, hut (including a beach hut or chalet), caravan, houseboat or tent which is advertised or held out as holiday accommodation or as suitable for holiday or leisure use.
- (4) In sub-paragraph (2)(d) “similar establishment” includes premises in which there is provided furnished sleeping accommodation, whether with or without the provision

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of board or facilities for the preparation of food, which are used by, or held out as being suitable for use by, visitors or travellers.

Passenger transport

- 2 (1) A supply of services consisting of the transportation of passengers (or of any luggage or motor vehicles accompanying passengers) is to be treated as made in the country in which the transportation takes place, and (in a case where it takes place in more than one country) in proportion to the distances covered in each.
- (2) For the purposes of sub-paragraph (1) transportation which takes place partly outside the territorial jurisdiction of a country is to be treated as taking place wholly in the country if—
- (a) it takes place in the course of a journey between two points in the country (whether or not as part of a longer journey involving travel to or from another country), and
 - (b) the means of transport used does not (except in an emergency or involuntarily) stop, put in or land in another country in the course of the journey between those two points.
- (3) For the purposes of sub-paragraph (1) a pleasure cruise is to be regarded as the transportation of passengers (so that services provided as part of a pleasure cruise are to be treated as supplied in the same place as the transportation of the passengers).
- (4) In sub-paragraph (3) “pleasure cruise” includes a cruise wholly or partly for education or training.

Hiring of means of transport

- 3 (1) A supply of services consisting of the short-term hiring of a means of transport is to be treated as made in the country in which the means of transport is actually put at the disposal of the person by whom it is hired.
- But this is subject to sub-paragraphs (3) and (4).
- (2) For the purposes of this Schedule the hiring of a means of transport is “short-term” if it is hired for a continuous period not exceeding—
- (a) if the means of transport is a vessel, 90 days, and
 - (b) otherwise, 30 days.
- (3) Where—
- (a) a supply of services consisting of the hiring of a means of transport would otherwise be treated as made in the United Kingdom, and
 - (b) the services are to any extent effectively used and enjoyed in a country which is not a member State,
- the supply is to be treated to that extent as made in that country.
- (4) Where—
- (a) a supply of services consisting of the hiring of a means of transport would otherwise be treated as made in a country which is not a member State, and
 - (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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Cultural, educational and entertainment services etc

F24

Textual Amendments

- F2** Sch. 4A para. 4 omitted (with effect in accordance with Sch. 36 para. 16 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 36 para. 15(2)** (with Sch. 36 para. 19)

Restaurant and catering services: general

- 5 (1) A supply of services to which this paragraph applies is to be treated as made in the country in which the services are physically carried out.
- (2) This paragraph applies to the provision of restaurant services and the provision of catering services, other than the provision of services to which paragraph 6 applies.

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
 - (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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Hiring of goods

- 7 (1) Where—
- (a) a supply of services consisting of the hiring of any goods other than a means of transport would otherwise be treated as made in the United Kingdom, and
 - (b) the services are to any extent effectively used and enjoyed in a country which is not a member State,
- the supply is to be treated to that extent as made in that country.
- (2) Where—
- (a) a supply of services consisting of the hiring of any goods other than a means of transport would otherwise be treated as made in a country which is not a member State, and
 - (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.

^{F3}...broadcasting services

Textual Amendments

F3 Words in Sch. 4A para. 8 heading omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Place of Supply of Services\) \(Telecommunication Services\) Order 2017 \(S.I. 2017/778\)](#), arts. 1(1), **2(a)**

- 8 (1) This paragraph applies to a supply of services consisting of the provision of—
- ^{F4}(a)
 - (b) radio or television broadcasting services.
- ^{F5}(2)
- (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 in a country which is not a member State,
- the supply is to be treated to that extent as made in that country.
- (4) Where—
- (a) a supply of services to which this paragraph applies would otherwise be treated as made in a country which is not a member State, and
 - (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.

Textual Amendments

F4 Sch. 4A para. 8(1)(a) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Place of Supply of Services\) \(Telecommunication Services\) Order 2017 \(S.I. 2017/778\)](#), arts. 1(1), **2(b)**

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- F5** Sch. 4A para. 8(2) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Place of Supply of Services\) \(Telecommunication Services\) Order 2017 \(S.I. 2017/778\)](#), arts. 1(1), **2(c)**

PART 2

EXCEPTIONS RELATING TO SUPPLIES MADE TO RELEVANT BUSINESS PERSON

Electronically-supplied services

- 9 (1) Where—
- (a) a supply of services consisting of the provision of electronically supplied services to a relevant business person would otherwise be treated as made in the United Kingdom, and
 - (b) the services are to any extent effectively used and enjoyed in a country which is not a member State,
- the supply is to be treated to that extent as made in that country.
- (2) Where—
- (a) a supply of services consisting of the provision of electronically supplied services to a relevant business person would otherwise be treated as made in a country which is not a member State, and
 - (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.
- (3) Examples of what are electronically supplied services for the purposes of this Schedule include—
- (a) website supply, web-hosting and distance maintenance of programmes and equipment,
 - (b) the supply of software and the updating of software,
 - (c) the supply of images, text and information, and the making available of databases,
 - (d) the supply of music, films and games (including games of chance and gambling games),
 - (e) the supply of political, cultural, artistic, sporting, scientific, educational or entertainment broadcasts (including broadcasts of events), and
 - (f) the supply of distance teaching.
- (4) But where the supplier of a service and the supplier's customer communicate via electronic mail, this does not of itself mean that the service provided is an electronically supplied service for the purposes of this Schedule.

[^{F6} Admission to cultural, educational and entertainment activities etc

Textual Amendments

- F6** Sch. 4A para. 9A and cross-heading inserted (with effect in accordance with Sch. 36 para. 16 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 36 para. 15(3)** (with [Sch. 36 para. 19](#))

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- 9A (1) A supply to a relevant business person of services to which this paragraph applies is to be treated as made in the country in which the events in question actually take place.
- (2) This paragraph applies to the provision of—
- (a) services in respect of admission to cultural, artistic, sporting, scientific, educational, entertainment or similar events (including fairs and exhibitions), and
 - (b) ancillary services relating to admission to such events.]

[^{F7}Transport of goods

Textual Amendments

F7 Sch. 4A paras. 9B, 9C and cross-headings inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Place of Supply of Services\) \(Transport of Goods\) Order 2012 \(S.I. 2012/2787\)](#), arts. 1(1), **2(2)**

- 9B Where—
- (a) a supply of services to a relevant business person consisting of the transportation of goods would otherwise be treated as made in the United Kingdom, and
 - (b) the transportation takes place wholly outside the member States,
- the supply is to be treated as made wholly outside the member States.

Ancillary transport services

- 9C (1) Where—
- (a) a supply of services to a relevant business person consisting of ancillary transport services would otherwise be treated as made in the United Kingdom, and
 - (b) the services are physically performed wholly outside the member States,
- the supply is to be treated as made wholly outside the member States.
- (2) In sub-paragraph (1)(a) “ancillary transport services” means loading, unloading, handling and similar activities.]

[^{F8}Repair services: contracts of insurance

Textual Amendments

F8 Sch. 4A para. 9D inserted (1.10.2016) by [The Value Added Tax \(Place of Supply of Services Exceptions Relating to Supplies Made to Relevant Business Person\) Order 2016 \(S.I. 2016/726\)](#), arts. 1(2), **2**

- 9D. (1) This paragraph applies to a supply of services consisting of the repair of tangible movable property where—
- (a) the supply is pursuant to a claim made under a contract of insurance, and
 - (b) the supply is made to a relevant business person who is not the person insured.

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- (2) 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 effectively used and enjoyed outside the territories of the member States,
- the supply is to be treated as made where it is used and enjoyed.
- (3) Where—
- (a) a supply of services to which this paragraph applies would otherwise be treated as made outside the territories of the member States, and
 - (b) the services are effectively used and enjoyed in the United Kingdom,
- the supply is to be treated as made in the United Kingdom.]

[^{F9}Telecommunication services

Textual Amendments

- F9** 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 in a country which is not a member State,
- the supply is to be treated to that extent as made in that country.
- (4) Where—
- (a) a supply of services to which this paragraph applies would otherwise be treated as made in a country which is not a member State, and
 - (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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PART 3

EXCEPTIONS RELATING TO SUPPLIES NOT MADE TO RELEVANT BUSINESS PERSON

Intermediaries

- 10 (1) A supply of services to which this paragraph applies is to be treated as made in the same country as the supply to which it relates.
- (2) This paragraph applies to a supply to a person who is not a relevant business person consisting of the making of arrangements for a supply by or to another person or of any other activity intended to facilitate the making of such a supply.

Transport of goods: general

- 11 (1) A supply of services to a person who is not a relevant business person consisting of the transportation of goods is to be treated as made in the country in which the transportation takes place, and (in a case where it takes place in more than one country) in proportion to the distances covered in each.
- (2) For the purposes of sub-paragraph (1) transportation which takes place partly outside the territorial jurisdiction of a country is to be treated as taking place wholly in the country if—
- (a) it takes place in the course of a journey between two points in the country (whether or not as part of a longer journey involving travel to or from another country), and
 - (b) the means of transport used does not (except in an emergency or involuntarily) stop, put in or land in another country in the course of the journey between those two points.
- (3) This paragraph does not apply to a transportation of goods beginning in one member State and ending in another (see paragraph 12).

Intra-Community transport of goods

- 12 A supply of services to a person who is not a relevant business person consisting of the transportation of goods which begins in one member State and ends in another is to be treated as made in the member State in which the transportation begins.

Ancillary transport services

- 13 (1) A supply to a person who is not a relevant business person of ancillary transport services is to be treated as made where the services are physically performed.
- (2) “Ancillary transport services” means loading, unloading handling and similar activities.

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[^{F10}Long-term hiring of means of transport

Textual Amendments

F10 Sch. 4A para. 13A and cross-heading inserted (with effect in accordance with Sch. 36 para. 16 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 36 para. 17** (with [Sch. 36 para. 19](#))

13A (1) A supply to a person who is not a relevant business person (“the recipient”) of services consisting of the long-term hiring of a means of transport is to be treated as made in the country in which the recipient belongs.

But this is subject to sub-paragraph (2) and paragraph 3(3) and (4).

(2) A supply to a person who is not a relevant business person (“the recipient”) of services consisting of the long-term hiring of a pleasure boat which is actually put at the disposal of the recipient at the supplier's business establishment, or some other fixed establishment of the supplier, is to be treated as made in the country where the pleasure boat is actually put at the disposal of the recipient.

(3) For the purposes of this Schedule, the hiring of a means of transport is “long-term” if it is not short-term (as to the meaning of which see paragraph 3(2)).]

Valuation services etc

14 A supply to a person who is not a relevant business person of services consisting of the valuation of, or carrying out of work on, goods is to be treated as made where the services are physically performed.

[^{F11}Cultural, educational and entertainment services etc

Textual Amendments

F11 Sch. 4A para. 14A and cross-heading inserted (with effect in accordance with Sch. 36 para. 16 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 36 para. 15(4)** (with [Sch. 36 para. 19](#))

14A (1) A supply to a person who is not a relevant business person of services to which this paragraph applies is to be treated as made in the country in which the activities concerned actually take place.

(2) This paragraph applies to the provision of—

- (a) services relating to cultural, artistic, sporting, scientific, educational, entertainment or similar activities (including fairs and exhibitions), and
- (b) ancillary services relating to such activities, including services of organisers of such activities.]

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[^{F12}Electronically supplied, telecommunication and broadcasting services]

Textual Amendments

F12 Sch. 4A para. 15 cross-heading substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Place of Supply of Services\) \(Exceptions Relating to Supplies Not Made to Relevant Business Person\) Order 2014 \(S.I. 2014/2726\)](#), arts. 1(2), **3(2)**

^{F13}15 (1) A supply to a person who is not a relevant business person of services to which this paragraph applies is to be treated as made in the country in which the recipient belongs (but see ^{F14}sub-paragraph (3) and] paragraph 8).

(2) This paragraph applies to-

- (a) electronically supplied services (as to the meaning of which see paragraph 9(3) and (4)),
- (b) telecommunication services (as to the meaning of which see ^{F15}paragraph 9E(2)], and
- (c) radio and television broadcasting services.]

^{F16}(3) Sub-paragraph (1) does not apply in relation to a supply of services where—

- (a) the supplier of the services belongs in only one member State,
- (b) the services are supplied to relevant EU persons,
- (c) the value of the supply, taken together with the value of relevant supplies already made by the supplier in the calendar year in which the supply is made, does not exceed £8,818, and
- (d) the value of relevant supplies made by the supplier in the calendar year preceding that in which the supply is made did not exceed £8,818,

unless the supplier has made an election under this paragraph or under the law of a member State in which the supplier belongs that the supply is to be treated as made in the country in which the recipient belongs.

(4) An election may be made for the purposes of this paragraph by a supplier who belongs in the UK in relation to relevant supplies made by that supplier.

(5) An election under this paragraph must—

- (a) be made by notice in writing,
- (b) specify the date on which the election is made, and
- (c) be received by the Commissioners no later than 30 days after that date.

(6) An election made by a supplier under this paragraph has effect in relation to relevant supplies made by that supplier—

- (a) on the day on which the election is made,
- (b) on subsequent days in the same calendar year, and
- (c) in the next two calendar years.

(7) For the purposes of this paragraph—

“relevant EU persons” means persons belonging in a member State or member States other than that in which the supplier belongs, and

“relevant supplies” means supplies to relevant EU persons of services to which this paragraph applies;

references to the value of supplies are to their value excluding VAT.]

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Textual Amendments

- F13** Sch. 4A para. 15 substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Place of Supply of Services\) \(Exceptions Relating to Supplies Not Made to Relevant Business Person\) Order 2014 \(S.I. 2014/2726\)](#), arts. 1(2), **3(1)**
- F14** Words in Sch. 4A para. 15(1) inserted (1.1.2019) by [The Value Added Tax \(Place of Supply of Services\) \(Supplies of Electronic, Telecommunication and Broadcasting Services\) Order 2018 \(S.I. 2018/1194\)](#), arts. 1(2), **3(a)**
- F15** Words in Sch. 4A para. 15(2)(b) substituted (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), **4**
- F16** Sch. 4A para. 15(3)-(7) inserted (1.1.2019) by [The Value Added Tax \(Place of Supply of Services\) \(Supplies of Electronic, Telecommunication and Broadcasting Services\) Order 2018 \(S.I. 2018/1194\)](#), arts. 1(2), **3(b)**

Other services provided to recipient belonging outside EC

- 16 (1) A supply consisting of the provision to a person (“the recipient”) who—
- (a) is not a relevant business person, and
 - (b) belongs in a country which is not a member State (other than the Isle of Man),
- of services to which this paragraph applies is to be treated as made in the country in which the recipient belongs.
- (2) This paragraph applies to—
- (a) transfers and assignments of copyright, patents, licences, trademarks and similar rights,
 - (b) the acceptance of any obligation to refrain from pursuing or exercising (in whole or in part) any business activity or any rights within paragraph (a),
 - (c) advertising services,
 - (d) services of consultants, engineers, consultancy bureaux, lawyers, accountants, and similar services, data processing and provision of information, other than any services relating to land,
 - (e) banking, financial and insurance services (including reinsurance), other than the provision of safe deposit facilities,
 - [^{F17}(f) the provision of access to, or transmission or distribution through—
 - (i) a natural gas system situated within the territory of a member State or any network connected to such a system, or
 - (ii) an electricity system, or
 - (iii) a network through which heat or cooling is supplied,and the provision of other directly linked services,]
 - (g) the supply of staff, [^{F18}and]
 - (h) the letting on hire of goods other than means of transport,
 - ^{F19}(i)
 - ^{F20}(j)
 - ^{F21}(k)]

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Textual Amendments

- F17** Sch. 4A para. 16(2)(f) substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Exceptions Relating to Supplies not Made to Relevant Business Person\) Order 2010 \(S.I. 2010/3017\)](#), arts. 1(2), **2**
- F18** Word in Sch. 4A para. 16(2) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Place of Supply of Services\) \(Exceptions Relating to Supplies Not Made to Relevant Business Person\) Order 2014 \(S.I. 2014/2726\)](#), arts. 1(2), **4(b)**
- F19** Sch. 4A para. 16(2)(i) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Place of Supply of Services\) \(Exceptions Relating to Supplies Not Made to Relevant Business Person\) Order 2014 \(S.I. 2014/2726\)](#), arts. 1(2), **4(a)**
- F20** Sch. 4A para. 16(2)(j) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Place of Supply of Services\) \(Exceptions Relating to Supplies Not Made to Relevant Business Person\) Order 2014 \(S.I. 2014/2726\)](#), arts. 1(2), **4(a)**
- F21** Sch. 4A para. 16(2)(k) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Place of Supply of Services\) \(Exceptions Relating to Supplies Not Made to Relevant Business Person\) Order 2014 \(S.I. 2014/2726\)](#), arts. 1(2), **4(a)**

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