

---

*Status: Point in time view as at 12/11/2001.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 7— International services. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### PART II

#### THE GROUPS

#### GROUP 7— INTERNATIONAL SERVICES

*Item No.*

- 1 The supply of services of work carried out on goods which, for that purpose, have been obtained or acquired in, or imported into, any of the member States and which are intended to be, and in fact are, subsequently exported to a place outside the member States—
- (a) by or on behalf of the supplier; or
  - (b) where the recipient of the services belongs in a place outside the member States, by or on behalf of the recipient.
- 2 The supply of services consisting of the making of arrangements for—
- (a) the export of any goods to a place outside the member States;
  - (b) a supply of services of the description specified in item 1 of this Group; or
  - (c) any supply of services which is made outside the member States.

*Note:* This Group does not include any services of a description specified in Group 2 or Group 5 of Schedule 9.

**Status:**

Point in time view as at 12/11/2001.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 7—  
International services.