



Value Added Tax Act 1994

1994 CHAPTER 23

PART I

THE CHARGE TO TAX

Supply of goods or services in the United Kingdom

[^{F1}7A Place of supply of services

- (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.

Status: Point in time view as at 17/07/2012. This version of this provision has been superseded.

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

- (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

- F1** 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)

Status:

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