



Value Added Tax Act 1994

1994 CHAPTER 23

PART I

THE CHARGE TO TAX

Supply of goods or services in the United Kingdom

[^{F19} Place where supplier or recipient of services belongs.

- (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 [^{F2}or permanent address] 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 [^{F3}belonging—
 - (a) in the country in which the person's usual place of residence or permanent address is (except in the case of a body corporate or other legal person);
 - (b) in the case of a body corporate or other legal person, in the country in which the place where it is established is.]

Status: Point in time view as at 17/07/2014. This version of this provision has been superseded.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 9. (See end of Document for details)

[^{F4}(6) The reference in subsection (5)(b) to the place where a body corporate or other legal person “is established” is to be read in accordance with Article 13a of Implementing Regulation (EU) No 282/2011 (which is inserted by Council Implementing Regulation (EU) No 1042/2013).]]

Textual Amendments

- F1** 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](#))
- F2** Words in s. 9(3)(c) inserted (with effect in accordance with s. 104(5) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **s. 104(2)**
- F3** Words in s. 9(5) substituted (with effect in accordance with s. 104(5) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **s. 104(3)**
- F4** S. 9(6) substituted (with effect in accordance with s. 104(5) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), **s. 104(4)**

Status:

Point in time view as at 17/07/2014. This version of this provision has been superseded.

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