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*Status: Point in time view as at 21/07/2009.*

*Changes to legislation: Finance Act 2009, Paragraph 19 is up to date with all changes known to be in force on or before 02 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 36

#### VAT: PLACE OF SUPPLY OF SERVICES ETC

#### PART 4

##### TRANSITIONAL PROVISIONS

- 19 (1) This paragraph applies where—
- (a) amendments made by this Schedule provide for a supply of services to be treated as made in the United Kingdom,
  - (b) the supply would not have fallen to be so treated apart from the amendments, and
  - (c) the services are treated under the law of a member State other than the United Kingdom as supplied in that member State before the commencement date.
- (2) The supply is not to be treated as made in the United Kingdom.
- (3) “The commencement date” means the date specified by this Schedule as that on or after which a supply must be made if it is to be treated as made in the United Kingdom by virtue of the amendments.

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