



Finance Act 2009

2009 CHAPTER 10

PART 4

VALUE ADDED TAX

78 Information relating to cross-border supplies of services to taxable recipients

- (1) Paragraph 2 of Schedule 11 to VATA 1994 (accounting for VAT and submission of particulars of transactions etc) is amended as follows.
- (2) In sub-paragraph (3), for “which involve the movement of goods between member States” substitute “to which this sub-paragraph applies”.
- (3) After that paragraph insert—
 - “(3ZA) Sub-paragraph (3) above applies to—
 - (a) transactions involving the movement of goods between member States, and
 - (b) transactions involving the supply of services to a person in a member State other than the United Kingdom who is required to pay VAT on the supply in accordance with provisions of the law of that other member State giving effect to Article 196 of Council Directive [2006/112/EC](#).”