



Finance Act 2014

2014 CHAPTER 26

PART 2

EXCISE DUTIES AND OTHER TAXES

Value added tax

104 VAT: place of belonging

- (1) Section 9 of VATA 1994 (place where supplier or recipient of services belongs) is amended as follows.
- (2) In subsection (3)(c), after “usual place of residence” insert “or permanent address”.
- (3) In subsection (5), for the words from “belonging” to the end substitute “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.”
- (4) For subsection (6) substitute—
 - “(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](#)).”
- (5) The amendments made by this section have effect in relation to supplies made on or after 1 January 2015.