
STATUTORY INSTRUMENTS

2004 No.3148

VALUE ADDED TAX

The Value Added Tax (Place of Supply of Goods) Order 2004

Made - - - - 30th November 2004
Laid before the House of
Commons - - - 2nd December 2004
Coming into force 1st January 2005

**THE VALUE ADDED TAX (PLACE
OF SUPPLY OF GOODS) ORDER 2004**

PART 1

PRELIMINARY

1. Citation and commencement
2. Rules for determining place of supply
3. Revocation

PART 2

GOODS SUPPLIED ON BOARD SHIPS, AIRCRAFT AND TRAINS

4. Interpretation of Part 2
5. Subject to articles 6 to 8, where goods are supplied...
6. Subject to articles 7 and 8, any goods supplied on...
7. For the purposes of this Part— (a) part of transportation...
8. This Part shall not apply to any goods supplied as...

PART 3

SUPPLIES OF GAS , ELECTRICITY, HEAT OR COOLING

9. Interpretation of Part 3
10. Relevant goods supplied to a dealer shall be treated as...
11. Subject to articles 12 and 13, supplies of relevant goods...
12. Where the recipient of supplies of relevant goods supplies those...
13. The supply of relevant goods to a member of a...
14. (1) For the purposes of section 9A of the Act...

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Place of Supply of Goods) Order 2004. (See end of Document for details)

PART 4
CHAIN TRANSACTIONS

- 15.
- 16.
- 17.
- 18.

Part 4A
Northern Ireland Chain Transactions

- 19. Article 20 applies where the same goods—
 - 20. Where this article applies— (a) the NI-EU supply is to...
 - 21. The “NI-EU supply” is— (a) the supply in the chain...
 - 22. The “ relevant VAT identification number ” means—
 - 23. “ Intermediary operator ” means a supplier within the chain...
- Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Place of Supply of Goods) Order 2004.