
STATUTORY INSTRUMENTS

2009 No. 215

VALUE ADDED TAX

The Value Added Tax (Place of Supply of Goods) Order 2009

Made - - - - *10th February 2009*
Laid before the House of
Commons - - - - *10th February 2009*
Coming into force - - *6th April 2009*

The Treasury, in exercise of the powers conferred by section 7(11) of the Value Added Tax Act 1994⁽¹⁾, make the following Order:

Citation and Commencement

1. This Order may be cited as the Value Added Tax (Place of Supply of Goods) Order 2009 and comes into force on 6th April 2009.

Amendment of the Value Added Tax (Place of Supply of Goods) Order 2004

2. The Value Added Tax (Place of Supply of Goods) Order 2004⁽²⁾ is amended as follows.
3. In article 6, for “ship or aircraft” substitute “ship, aircraft or train”.

10th February 2009

Dave Watts
Tony Cunningham
Two of the Lords Commissioners of Her
Majesty’s Treasury

(1) 1994 c. 23.
(2) S.I. 2004/3148.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 6th April 2009, amends article 6 of the Value Added Tax (Place of Supply of Goods) Order 2004 ([SI 2004/3148](#)) (“the 2004 Order”).

The place of supply of goods for VAT purposes is determined by section 7 of the Value Added Tax Act 1994 (“the Act”). By virtue of section 7(11) of the Act, the Treasury may, by order, vary the rules for determining where a supply of goods or services is made.

By virtue of article 6 of the 2004 Order, supplies of goods on board ships and aircraft for consumption during the course of intra-Community transport are treated as supplied outside the member States and are relieved of VAT. “Community transport” is defined in article 4 of the 2004 Order as meaning the transportation of passengers between the point of departure and the point of arrival in the course of which (a) there is a stop in a member State other than that in which lies the point of departure; and (b) there is no stop in a country which is not a member State.

Article 3 of this Order extends article 6 of the 2004 Order to include supplies on train journeys for consumption during the course of intra-Community transport. As a result, supplies of goods for consumption during the course of intra-Community railway transport shall be treated as being made outside the member States.

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.