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*Information Sheet 15/08/2015*

## **VAT Place of Supply Excluded Services List**

There are seven types of service which have special rules as to the place of supply.

These are:

- 1) Land-related services, including hotel accommodation (the place of supply is where the land is located).
- 2) Restaurant services and catering (the place of supply is where consumption takes place).
- 3) Admission to an event (the place of supply is where the event takes place).
- 4) Passenger transport services (the place of supply is where the journey takes place).
- 5) Short term hire of a means of transport (the place of supply is where the customer takes delivery of the vehicle).
- 6) Occasional hire of goods, telecoms, broadcasting and electronically-supplied services where the customer, although outside the EU, uses the services in the UK (the place of supply is where the use and enjoyment takes place).
- 7) Freight transport in respect of journeys wholly outside the EU (the place of supply is where the transportation takes place).

This is a summary only and no action should be taken without a full discussion with us.