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VAT Place of Supply

B2C Services

Where a service, not on the excluded list, is supplied to a customer that is not in business then the initial place of supply is where the supplier is located and UK VAT is chargeable, even though the customer is not in the UK (see separate sheet).

There are exceptions to this rule. Some services have a place of supply where they are performed when supplied to non business customers. Some services have a place of supply determined by where the customer is located, but only if that customer belongs outside the EU.

Services supplied to a non business customer have a place of supply where they are physically performed i.e.:

- 1) work on goods and the valuation of goods
- 2) cultural, artistic, sporting, scientific, educational and entertainment services
- 3) the transportation of goods (there are special rules for determining the place of performance)

Most other services have a place of supply where the supplier is established, unless they consist of broadcasting, telecoms or e-services to customers not in business in another EU state or the customer belongs outside the EU and the services is:

- 1) electronically-supplied services (not used and enjoyed in the EU).
- 2) the grant of any right (other than a right over land).
- 3) advertising services.
- 4) legal services (other than land-related such as conveyancing).
- 5) accountant's services.
- 6) consultancy.
- 7) the provision of information.
- 8) the supply of staff.
- 9) the hire of goods other than a means of transport (provided they are not used and enjoyed in the EU).
- 10) telecoms and broadcasting services (provided they are not used and enjoyed in the EU).

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