

VAT – place of supply

- presented by Helen Cowley, Tax Partner,
Cassons business advisers LLP



VAT – place of supply

Goods

- **UK to UK are supplied in the UK**
- **Goods not entering the UK are supplied outside the UK even if the order is placed in the UK and payment is made to the UK**
- **Triangulation simplification procedure**
- **Distance sales from the UK to EU consumers (B2C) are supplied in the UK to the extent that the distance selling threshold is not breached**
- **Once the distance selling threshold is exceeded – VAT registration in the country in which the consumers belong**

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Services

- **If supplied within the UK then the supply takes place in the UK regardless of where the customer belongs**
- **Where the supply is to a relevant business person the place of supply is where the recipient belongs**
- **Otherwise, it is where the supplier belongs**
- **A supply of services in connection with land is made where the land is situated, e.g. grant of any interest in or right over land, hotel accommodation, any works of construction, estate agents, auctioneers, conveyancing and other services related to land**

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Services

- **Admission to cultural, artistic, sporting, scientific, educational and entertainment events are supplied in the place where the event takes place**
- **Digital services and the Mini-One Stop Shop (MOSS) as a simplification procedure**