

PART 4 Place of Taxable Transactions

Chapter 1 Place of supply of goods

General rules. VATA s. 3(6)(a), (b), (c) and (cc)

29.—(1) For the purposes of this Act, the place where goods are supplied shall be deemed to be—

(a) in the case of goods dispatched or transported and to which section 30 does not apply, subject to subsection (2), the place where the dispatch or transportation to the person to whom the goods are supplied begins,

(b) in the case of goods which are installed or assembled, with or without a trial run, by or on behalf of the supplier, the place where the goods are installed or assembled,

(c) in the case of goods not dispatched or transported, the place where the goods are located at the time of supply,

(d) in the case of goods supplied on board vessels, aircraft or trains during transport, the places of departure and destination of which are within the Community, the place where the transport begins.

(2) Where goods referred to in subsection (1)(a) are dispatched or transported from a place outside the Community, then, for the purposes of this Act, the place of supply by the person who imports those goods and the place of any subsequent supplies shall be deemed to be where the goods are imported.