

34.— The following rules apply to determine the place where, for the purposes of this Act, services are supplied:

(a) except as provided by paragraphs (c), (d), (g), (i), (j) and (k), the place of supply of services to a taxable person acting as such is—

(i) subject to subparagraph (ii), the place where the person's business is established,

(ii) if the services are supplied to a fixed establishment of the person located in a place other than the place where the business is established, the place where the fixed establishment is located,

(iii) if there is no such place of business or fixed establishment, the place where the permanent address or usual place of residence of the taxable person who receives the services is located;

(b) except as provided by paragraphs (c) to (n), the place of supply of services to a non-taxable person is—

(i) subject to subparagraph (ii), the place where the supplier's business is established,

(ii) if the services are supplied from a fixed establishment of the supplier located at a place other than the place where the supplier's business is established, the place where the fixed establishment is located,

(iii) if there is no such place of business or fixed establishment, the place where the permanent address or usual place of residence of the supplier is located;

(c) if the supply of services is connected with immovable goods, or is the grant of a right to use those goods, the place where those goods are located;

(d) if the supply of services is the provision of passenger transport, the place or the places where the transport takes place;

(e) if the supply of services is the provision of the transport of goods to a non-taxable person and is not an intra-Community transport of goods, the place or places where the transport takes place;

(f) if the supply of services is the provision of intra-Community transport of goods to a non-taxable person, the place of departure of those goods (being the place where the transport of the goods actually begins) irrespective of the distance covered by the means of transport in order to reach the place where the goods are located;

(g) if the supply of services, and of any ancillary services, is connected with cultural, artistic,

sporting, scientific, educational, entertainment or similar activities (including fairs and exhibitions and the supply of services of the organisers of such activities), the place where those activities are physically carried out;

(h) if the supply of services is to a non-taxable person and consists of—

(i) ancillary transport activities, such as loading, unloading and handling goods,

(ii) carrying out valuations of, or work on, movable goods, or

(iii) contract work,

the place where those services are physically carried out;

(i) if the supply of services is the provision of restaurant or catering services (other than those referred to in paragraph (j)), the place where those services are physically carried out;

(j) if the supply of services is the provision of restaurant or catering services that are physically carried out on board a ship, aircraft or train during a section of a passenger transport operation undertaken within the Community and the first scheduled point of departure within the Community of that transport operation is in the State, the State;

(k) if the supply of services consists of a short-term hiring out of a means of transport, the place where the means of transport is actually placed at the disposal of the customer;

(l) if—

(i) the supply of services is the provision of electronically supplied services that are supplied to a non-taxable person—

(I) who is established in the State,

(II) whose permanent address is within the State, or

(III) who usually resides in the State,

and

(ii) those services are supplied by a taxable person—

(I) whose business is established outside the Community,

(II) who has a fixed establishment outside the Community from which the services are supplied, or

(III) if the person does not have such a place of business or fixed establishment, whose permanent

address or usual place of residence is outside the Community,

the State;

(m) if the supply of services consists of a supply of services specified in section 33 (5) and the supply is to a non-taxable person—

(i) who is established outside the Community,

(ii) whose permanent address is outside the Community, or

(iii) who usually resides outside the Community,

the place where the person is established, has a permanent address or usually resides;

(n) if the supply of services is the provision of services to a non-taxable person by an intermediary acting in the name and on behalf of another person, the place where the transaction underlying the supply is made.