

Use and enjoyment provisions. VATA s. 5(6) to (6AF)

35.—(1) Where, in the case of a supply of services that consists of hiring out movable goods, the place of supply of the services would, apart from this subsection, be a place outside the Community but the services are in effect used and enjoyed in the State, the place of supply of those services is nevertheless taken to be the State for the purposes of this Act.

(2) Where, in the case of a supply of services that consists of hiring out a means of transport, the place of supply of the services would, apart from this subsection, be the State but those services are in effect used and enjoyed outside the Community, the place of supply of those services is nevertheless taken to be outside the Community for the purposes of this Act.

(3) Where, in the case of a supply of services that consists of the provision to a non-taxable person of a telecommunications service, a radio or a television broadcasting service or a telephone card, the place of supply of the service or card would, apart from this subsection, be outside the Community but the service is in effect used and enjoyed in the State, the place of supply is nevertheless taken to be the State for the purposes of this Act.

(4) Where, in the case of a supply of services that consists of the provision by a taxable person established in the State of a telecommunications service or a telephone card to a non-taxable person, the place of supply of the service or card would, apart from this subsection, be outside the Community but the service is in effect used and enjoyed in the State, the place of supply is taken to be the State for the purposes of this Act.

(5) Where, in the case of a supply of services that consists of the provision to a non-taxable person of financial services (including banking services and financial fund management services but not including the provision of safe deposit facilities) or insurance services (including reinsurance), the place of supply of the services would, apart from this subsection, be a place outside the Community but the services are in effect used and enjoyed in the State, the place of supply is nevertheless taken to be the State for the purposes of this Act.

(6) Where money transfer services provided to a person in the State are in effect used and enjoyed in the State, the place of supply of intermediary services that are provided in respect of, or in relation to, those services to a principal established outside the Community, is taken to be the State for the purposes of this Act.