

Chapter 3 Place of supply of services

Application and interpretation of section 34. VATA s. 5(5A) to (5E) and (9)

33.—(1) For the purpose of applying section 34, every person registered for value-added tax is a taxable person.

(2) In section 34 (c) a supply of services connected with immovable goods includes—

(a) a supply of services by experts or estate agents,

(b) a provision of accommodation in a hotel or guesthouse or in an establishment having a similar function, or in a holiday camp or a site developed for use as a camping site, and

(c) a supply of services involving the preparation and co-ordination of construction work (including a supply of services of architects and of persons who provide on-site supervision).

(3) In section 34 (e) “intra-Community transport of goods” means any transport of goods in respect of which the place of departure and the place of arrival are located within the territories of 2 different Member States.

(4) In section 34 (k) “short-term” means the continuous possession or use of a means of transport throughout a period of not more than 30 days or, if the means of transport is a vessel, not more than 90 days.

(5) The following services are specified for the purpose of section 34 (m):

(a) services that consist of transferring or assigning copyrights, patents, licences, trade marks and similar rights;

(b) advertising services;

(c) the services of consultants, engineers, consultancy firms, lawyers, accountants and other similar services, as well as data processing and the provision of information;

(d) services that consist of obligations to refrain from pursuing or exercising, wholly or partly, a business activity or a right referred to in this subsection;

(e) services that consist of financial transactions (including banking transactions and financial fund management transactions but excluding the provision of safe deposit facilities) or insurance transactions (including reinsurance transactions);

(f) services that consist of supplying staff;

(g) services that consist of hiring out movable tangible property (other than a means of transport);

(h) services that consist of providing access to, or transmission through, natural gas and electricity distribution systems, and providing other services directly linked to those systems;

(i) telecommunications services;

(j) radio and television broadcasting services;

(k) electronically supplied services.