HMRC - VAT-PLACE-OF-SUPPLY-SERVICES - VAT Place Of Supply Of Services

Guidance on the place of supply of services and its impact on the scope of VAT

VATPOSS01000 Introduction

VATPOSS02000 2010 Changes

VATPOSS03000 Miscellaneous Issues

VATPOSS04000 Belonging

VATPOSS05000 Establishment making or receiving the supply

VATPOSS06000 General Rule

VATPOSS07000 Land-related services

VATPOSS08000 Where performed services

VATPOSS09000 Intermediary Services

VATPOSS10000 Intermediaries involved in the export of goods

VATPOSS11000 Hire of Means of Transport

VATPOSS12000 Restaurant and catering services

VATPOSS13000 Other services to non-EU customers

VATPOSS14000 Reverse charge

VATPOSS15000 Use and enjoyment

VATPOSS16000 Electronically supplied services (VOES)