HMRC - VATSC03800 - Basic Principles And Underlying Law: Goods Or Services

Once you have established that a supply for VAT purposes has taken place you can then consider whether the supply is one of goods or of services.

It is important to distinguish between a supply of goods and a supply of services because of differences in the law relating to the place and time of supply and differences in liability. Some transactions which at first sight appear to be a supply of services are deemed to be a supply of goods. In the same way, others which appear to be a supply of goods are treated as a supply of services. Further guidance is given in VATSC70000.

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