HMRC - VATSC70200 - Whether Supplies Are Goods Or Services: Introduction

Establishing that either a transfer of title or a transfer of possession has taken place will determine whether the supply is of goods or services, as follows:

Where title is to pass immediately the supply is of goods. (See VATSC70400).

Where an undivided share of title in goods, that is a part-share in something that is indivisible, like a racehorse, is passed, the supply is of services. (See VATSC71600).

The transfer of possession only (for example hire) is a supply of services. (See VATSC71800).

The transfer of possession with an intention to transfer title at a future date is a supply of goods. (VATSC72400).

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