STATUTORY INSTRUMENTS

2016 No. 726

VALUE ADDED TAX

The Value Added Tax (Place of Supply of Services: Exceptions Relating to Supplies Made to Relevant Business Person) Order 2016

Approved by the House of Commons

Made - - - -	*11th July 2016*
Laid before the House of Commons - - - -	*11th July 2016*
Coming into force - -	*1st October 2016*

The Treasury, in exercise of the powers conferred by section 7A(6)(b) of the Value Added Tax Act 1994(**1**), make the following Order:

1.—(1) This Order may be cited as the Value Added Tax (Place of Supply of Services: Exceptions Relating to Supplies Made to Relevant Business Person) Order 2016.

(2) This Order comes into force on 1st October 2016 and has effect in relation to supplies made on or after that date.

2. In Part 2 of Schedule 4A to the Value Added Tax Act 1994 (place of supply of services: exceptions relating to supplies made to relevant business person)(**2**), after paragraph 9C insert—

"Repair services: contracts of insurance

9D.—(1) This paragraph applies to a supply of services consisting of the repair of tangible movable property where—

(a) the supply is pursuant to a claim made under a contract of insurance, and

(b) the supply is made to a relevant business person who is not the person insured.

(2) Where—

(a) a supply of services to which this paragraph applies would otherwise be treated as made in the United Kingdom, and

(**1**) 1994 c.23; section 7A was inserted by section 76 of, and paragraphs 1 and 4 of Part 1 of Schedule 36 to, the Finance Act 2009 (c.10).

(**2**) Schedule 4A was both inserted and amended from a later date by section 76 of, and Schedule 36 to, the Finance Act 2009 (c.10): for Part 2 of Schedule 4A see paragraphs 1, 11 and 15 of Schedule 36, as read with the definition of "VATA 1994" in section 126(1) of that Act, and the subsequent amendment in S.I. 2012/2787.