Place of Supply of Services – General rules

B2B – where recipient belongs
B2C – where the supplier belongs

1. Is the service relating to land?
   No
   Yes
   Is it between two points in the same country?
   No
   Yes
   Does it stop in another jurisdiction?
   No
   Yes
   Place of supply is where the transport takes place
   No
   Place of supply is country where transport starts and finishes
   Yes
   Place of supply follows the general rule

2. Is the service passenger transport?
   No
   Yes
   Place of supply is where the land is situated
   No
   Place of supply is where the transport takes place
   Yes
   Does it stop in another jurisdiction?
   No
   Place of supply is country where transport starts and finishes
   Yes
   Place of supply follows the general rule

3. Is the service cultural, educational or entertainment?
   No
   Yes
   Place of supply is where the services are physically performed
   No
   Place of supply follows use and enjoyment rules
   Yes
   Place of supply follows the general rule

4. Is the service hiring means of transport?
   No
   Yes
   Is it short term hire?
   No
   Yes
   Place of supply is where the transport takes place
   No
   Yes
   Does it stop in another jurisdiction?
   No
   Place of supply is country where transport starts and finishes
   Yes
   Place of supply follows the general rule

5. Is the supply restaurant or catering services (other than EC on board)?
   No
   Yes
   Are they used and enjoyed outside the EC?
   No
   Yes
   Place of supply is where the services are physically carried out
   No
   Place of supply follows use and enjoyment rules
   Yes
   Place of supply follows the general rule

6. Is it the hire of goods other than transport or is it telecommunication and broadcasting services?
   No
   Yes
   Is it B2B supply?
   No
   Yes
   Is it B2B supply?
   No
   Yes
   Is the supply from someone who is not in a member state (other than Isle of Man)?
   No
   Yes
   Place of supply is where the recipient belongs
   No
   Place of supply follows the general rule
   Yes
   Place of supply is in the same country as the supply to which it relates
   No
   Place of supply is where transport begins
   Yes
   Place of supply is as passenger transport above
   No
   Place of supply is where service is physically performed
   Yes
   Place of supply is where the recipient belongs
   No
   Place of supply is where the supplier belongs

7. Is it electronically supplied services?
   No
   Yes
   Is it B2B supply?
   No
   Yes
   Is the supply from someone who is not in a member state (other than Isle of Man)?
   No
   Yes
   Place of supply is where the recipient belongs
   No
   Place of supply follows the general rule
   Yes
   Place of supply is in the same country as the supply to which it relates
   No
   Place of supply is where transport begins
   Yes
   Place of supply is as passenger transport above
   No
   Place of supply is where service is physically performed
   Yes
   Place of supply is where the recipient belongs
   No
   Place of supply is where the supplier belongs

Appendix 7.14

Exceptions

Is the service relating to land?
No
Yes
Is it between two points in the same country?
No
Yes
Does it stop in another jurisdiction?
No
Yes
Place of supply is where the transport takes place
No
Place of supply is country where transport starts and finishes
Yes
Place of supply follows the general rule

Is the service passenger transport?
No
Yes
Place of supply is where the land is situated
No
Place of supply is where the transport takes place
Yes
Does it stop in another jurisdiction?
No
Place of supply is country where transport starts and finishes
Yes
Place of supply follows the general rule

Is the service cultural, educational or entertainment?
No
Yes
Place of supply is where the services are physically performed
No
Place of supply follows use and enjoyment rules
Yes
Place of supply follows the general rule

Is the service hiring means of transport?
No
Yes
Is it short term hire?
No
Yes
Place of supply is where the transport takes place
No
Yes
Does it stop in another jurisdiction?
No
Place of supply is country where transport starts and finishes
Yes
Place of supply follows the general rule

Is the supply restaurant or catering services (other than EC on board)?
No
Yes
Are they used and enjoyed outside the EC?
No
Yes
Place of supply is where the services are physically carried out
No
Place of supply follows use and enjoyment rules
Yes
Place of supply follows the general rule

Is it the hire of goods other than transport or is it telecommunication and broadcasting services?
No
Yes
Is it B2B supply?
No
Yes
Is it B2B supply?
No
Yes
Is the supply from someone who is not in a member state (other than Isle of Man)?
No
Yes
Place of supply is where the recipient belongs
No
Place of supply follows the general rule
Yes
Place of supply is in the same country as the supply to which it relates
No
Place of supply is where transport begins
Yes
Place of supply is as passenger transport above
No
Place of supply is where service is physically performed
Yes
Place of supply is where the recipient belongs
No
Place of supply is where the supplier belongs

Is it electronically supplied services?
No
Yes
Is it B2B supply?
No
Yes
Is the supply from someone who is not in a member state (other than Isle of Man)?
No
Yes
Place of supply is where the recipient belongs
No
Place of supply follows the general rule
Yes
Place of supply is in the same country as the supply to which it relates
No
Place of supply is where transport begins
Yes
Place of supply is as passenger transport above
No
Place of supply is where service is physically performed
Yes
Place of supply is where the recipient belongs
No
Place of supply is where the supplier belongs

Is it a supply of intermediary services?
No
Yes
Is it Intra EC transport?
No
Yes
Is it Intra EC transport?
No
Yes
Is it Intra EC transport?
No
Yes
Is it Intra EC transport?
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Is it Intra EC transport?
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Yes
Is it Intra EC transport?