



Department for
International Trade



British Embassy
Helsinki

Services

- Some points to note on reservations regarding services in the UK
- VAT on services

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Services

Some points to note on reservations regarding services in the UK

Annex **SERVIN-1: Existing measures**

- The UK, when selling or disposing of its equity interest in, or the asset of, **an existing state enterprise or an existing governmental entity** providing health, social or education services, may prohibit or impose limitations on the ownership of such assets (incl. nationality of senior management or members of boards of directors)
- **Legal services:** residency may be required for the provision of some UK domestic legal services, incl. legal services in relation to immigration
- **R&D:** For publicly funded R&D services benefitting from funding provided by the UK, exclusive rights or authorisations may only be granted to nationals of the UK and to legal persons of the UK having their registered office, central administration or principal place of business in the UK
- **Mining and quarrying:** a licence is necessary to undertake exploration and production activities on the UK Continental Shelf, and **to provide services** which require direct access to or exploitation of natural resources. To be a licensee, a company must have a place of business in the UK (a staffed presence, a registered company or a branch office registered at Companies House)
- Annex **SERVIN-2 of the TCA: Future measures** outlines measures the UK reserves the right to adopt or maintain in regards to services (for example: physical presence requirement on some healthcare services or for retail sales of some medical goods; a financial service supplier may be required to adopt a specific legal form when establishing in the UK)



VAT on services

- The UK Government has confirmed that the **VAT place of supply rules for services** will remain broadly the same as before the end of the Transition Period (source: HM Revenue & Customs)
- If a company is currently exporting services to the UK, they will continue to follow the same processes they did and invoicing requirements will remain the same
- Detailed information about the **general place of supply of services** can be found in [VAT Notice 741A](#)
- More information about VAT rules for supplies of [digital services](#) to consumers, including examples of electronically supplied services and whether or not they are 'digital services' can be found separately through the link
- Rule of thumb: if a business (based outside of the UK) is making supplies of **digital services to UK consumers**, those supplies are liable for UK VAT, and the business needs to [register for VAT](#) in the UK
- If you supply digital services to consumers via a third party platform or marketplace, the digital platform is responsible for accounting for VAT on the sup



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Recognition of professional qualifications in the UK

- Which professions are regulated in the UK?
- Regulators
- Specific actions for lawyers
- Architects; Auditors

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- You'll need to have your professional qualification officially recognised by the appropriate regulator if you want to work in a profession that is regulated in the UK
- You'll need to do this even if you are providing **temporary or occasional** professional services
- If your qualification was officially recognised before 1 January 2021 you don't need to do anything. The regulator's decision to recognise your qualification will remain valid
- Some professions have **separate regulators** in England, Wales, Scotland and Northern Ireland. Make sure you contact the appropriate regulator for where you want to work



Which professions are regulated in the UK?

- Arts therapists
- Chiropodists / podiatrists
- Dentists, technicians, nurses, hygienists
- Doctors
- Nurses, midwives, nursing associates (in England)
- Operating department practitioners
opticians
- Orthoptists
- Paramedics
- Pharmacists (Northern Ireland)
- Practitioner psychologists
- Public Health Specialists
- Social workers (in England)
- Biomedical scientists
- Clinical scientists
- Dieticians
- Hearing aid dispensers
- Occupational therapists
- Opticians, optometrists, dispensing opticians, student
- Osteopaths
- Pharmacists, pharmacy technicians (Great Britain)
- Physiotherapists
- Prosthetists / orthotists
- Radiographers
- Speech and language therapists



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Regulators

[Health and Care Professions Council](#)

[General Chiropractic Council](#)

[General Dental Council](#)

[General Medical Council](#)

[Nursing and Midwifery Council](#)

[General Optical Council](#)

[General Osteopathic Council](#)

[General Pharmaceutical Council](#)

[Pharmaceutical Society of Northern Ireland](#)

[UK Public Health Register](#)

[Social Work England](#)



Specific actions for lawyers

[Lawyers](#) with qualifications and professional titles from the EU, Norway, Iceland and Lichtenstein need to take one of the following actions to continue to practice in England, Wales or Northern Ireland. The appropriate action will depend on the legal service you practice and business model:

- **Requalify** as an English, Welsh or Northern Irish lawyer with the [relevant regulator](#) under routes for foreign lawyers, if you want to provide [reserved legal activities](#) in England or Wales or services reserved for solicitors under the Solicitors (Northern Ireland) Order 1976
- **Register as a [Registered Foreign Lawyer](#)** in England and Wales with the relevant regulator, if you do not want to provide reserved legal activities, but would like to be involved in the management or ownership of a law firm with English and Welsh qualified solicitors
- Work **under the supervision** of an English or Welsh qualified lawyer
- **Only undertake unreserved legal activities.** You may still need to register with another type of regulator depending on the activities you choose to undertake (for example, immigration advice or claims management)
- Registered European Lawyer status in the UK ceased for EU and EEA EFTA lawyers on 31 December 2021



Architects

- Registrations with the [Architects Registration Board](#) before 31 Dec 2021 remain valid
- The UK has retained a system of recognition for EEA and Swiss qualifications that is similar to the former MRPQ system. UK regulators will continue to recognise EEA and Swiss qualifications that were automatically recognised and referred to in point 5.7.1 of Annex V to Directive 2005/36/EC as it had effect on 31 December 2021, provided the applicant has access to the profession in their home state
- A review of recognition system of international architects is underway. A [consultation](#) to proposed changes to the Architects Act 1997 closed on 22 January 2021
- Architects with EEA and Swiss qualifications who were previously in scope of the general system, are required to apply under the third country route to recognition. This includes the prescribed exams at Part 1 and Part 2, and the completion of a UK Part 3 exam

Auditors

- If you are already [registered as a statutory auditor](#) with a UK recognised professional body, you can sign audit reports in the UK
- Registration as a UK statutory auditor on the basis of an EEA qualification is no longer possible
- You now need to register as a Third Country Auditor with the [Financial Reporting Council](#)



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Questions?

www.gov.uk/eubusiness