

VAT treatment of services supplied to ConocoPhillips UK offshore activities

Whilst the responsibility of applying the correct VAT treatment rests with the supplier, the information below is designed to assist you in determining the correct VAT treatment of services supplied in relation to ConocoPhillips' offshore exploration and production assets and activity.

HMRC policy on place of supply is set out in HMRC public notice 741A [which can be accessed here](#). You should ensure you familiarise yourself with the contents of that notice and take professional advice if necessary. Nothing in this note should be construed as advice.

Applicability of VAT rules to ConocoPhillips circumstances

You should ensure that you take the facts below into account when determining the VAT treatment of services supplied to ConocoPhillips:

1. ConocoPhillips is the Operating Member ('OM') of its offshore assets;
2. All of ConocoPhillips' offshore assets of which ConocoPhillips is the OM is located beyond the 12 nautical mile limit, meaning they are outside the UK for VAT purposes; and
3. All the areas of exploration and production activity currently undertaken by ConocoPhillips are beyond the 12 nautical mile limit and, therefore, outside the UK for VAT purposes.