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STATUTORY INSTRUMENTS

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**2010 No. 3017**

**The Value Added Tax (Exceptions Relating to Supplies  
not Made to Relevant Business Person) Order 2010**

2. In Part 3 of Schedule 4A(1) to the Value Added Tax Act 1994 (place of supply of services: exceptions relating to supplies not made to relevant business person), in paragraph 16 (other services provided to recipient belonging outside EC), for sub-paragraph (2)(f) substitute—

- “(f) the provision of access to, or transmission or distribution through—
- (i) a natural gas system situated within the territory of a member State or any network connected to such a system, or
  - (ii) an electricity system, or
  - (iii) a network through which heat or cooling is supplied,
- and the provision of other directly linked services.”

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(1) Schedule 4A was inserted by section 76 of, and paragraphs 1 and 11 of Part 1 of Schedule 36 to, the Finance Act 2009 (c. 10) and amended by section 76 of, and paragraphs 1 and 15 of Part 2 of Schedule 36 to, the Finance Act 2009 (c. 10).