
STATUTORY INSTRUMENTS

2014 No. 2726

The Value Added Tax (Place of Supply of Services) (Exceptions Relating to Supplies Not Made to Relevant Business Person) Order 2014

Citation and commencement

1.—(1) This Order may be cited as the Value Added Tax (Place of Supply of Services) (Exceptions Relating to Supplies Not Made to Relevant Business Person) Order 2014.

(2) This Order comes into force on 1st January 2015 and has effect in relation to supplies made on or after that date.