
STATUTORY INSTRUMENTS

2017 No. 778

**The Value Added Tax (Place of Supply of Services)
(Telecommunication Services) Order 2017**

Amendment of Schedule 4A to the Value Added Tax Act 1994

4. In Part 3 (exceptions relating to supplies not made to relevant business person) of Schedule 4A to the Value Added Tax Act 1994, in sub-paragraph (2)(b) of paragraph 15 (electronically supplied, telecommunication and broadcasting services) for “paragraph 8(2)” substitute “paragraph 9E(2)”.