Status:	This is the	original	version	(as it was	originally made). This	
item of	legislation	is curren	tlv onlv	available	in its original format.	

## 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)".