

---

STATUTORY INSTRUMENTS

---

**1997 No. 1524**

**VALUE ADDED TAX**

**The Value Added Tax (Place of Supply  
of Services) (Amendment) Order 1997**

*Made - - - - 30th June 1997*  
*Laid before the House of*  
*Commons - - 30th June 1997*  
*Coming into force in accordance with article 1*

**THE VALUE ADDED TAX (PLACE OF SUPPLY  
OF SERVICES) (AMENDMENT) ORDER 1997**

1. This Order may be cited as the Value Added Tax...
2. The Value Added Tax (Place of Supply of Services) Order...
3. In article 17 for “if” there shall be substituted “to...
4. In article 18 for “if” there shall be substituted “to...
5. After article 18 there shall be added the following articles—...  
Signature  
Explanatory Note