

Status: Point in time view as at 01/04/2006.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: VAT representatives. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 3B U.K.]

SUPPLY OF ELECTRONIC SERVICES IN MEMBER STATES: SPECIAL ACCOUNTING SCHEME

Textual Amendments

- F1** Sch. 3B inserted (with effect in accordance with s. 23(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 2 para. 4](#)

PART 4 U.K.

APPLICATION OF PROVISIONS RELATING TO VAT

VAT representatives

- 19 Section 48(1) (VAT representatives) does not permit the Commissioners to direct a participant in the special scheme to appoint a VAT representative.]

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