



Finance Act 2014

2014 CHAPTER 26

PART 2

EXCISE DUTIES AND OTHER TAXES

Value added tax

105 VAT: place of supply orders: disapplication of transitional provision

- (1) Section 97A of VATA 1994 (place of supply orders: transitional provision) is to be ignored for the purpose of giving effect to any new order under section 7A(6) of that Act which—
 - (a) is expressed as having effect in relation to supplies made on or after 1 January 2015, and
 - (b) makes provision about the place of supply of electronically supplied services, telecommunication services and radio and television broadcasting services.
- (2) In subsection (1) “new order” means an order made on or after the day on which this Act is passed.
- (3) Subsection (1) applies only so far as the order makes provision about supplies to which Article 2 of Council Implementing [Regulation \(EU\) No 1042/2013](#) (transitional provision for changes in the law affecting electronically supplied, telecommunication and radio and television broadcasting services) applies.

Status:

Point in time view as at 17/07/2014.

Changes to legislation:

Finance Act 2014, Section 105 is up to date with all changes known to be in force on or before 04 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.