
STATUTORY INSTRUMENTS

1993 No. 1507

The Value Added Tax (Supply of Services) Order 1993

6. This Order shall not apply in respect of any services—
- (a) which are used, or made available for use, for a consideration;
 - (b) except those in respect of which the person carrying on the business was entitled under sections 14 and 15 of the Act⁽¹⁾ to credit for the whole or any part of the tax on their supply to him;
 - (c) in respect of which any part of the tax on their supply to the person carrying on the business was not counted as being input tax of his by virtue of an apportionment made under section 14(4) of the Act; or
 - (d) of a description within paragraph 10(1) of Schedule 4 to the Act.

⁽¹⁾ Relevant amendments to section 14 were made by section 14(2) of, and paragraph 15 of Schedule 3 to, the Finance (No. 2) Act 1992 (c. 48); relevant amendments to section 15 were made by section 12(1) of the Finance Act 1987 (c. 16), section 26 of the Finance Act 1989 (c. 26) and section 14(2) of, and paragraph 16 of Schedule 3 to, the Finance (No. 2) Act 1992 (c. 48).