
STATUTORY INSTRUMENTS

1993 No. 2328

The Value Added Tax (Reverse Charge) Order 1993

4. Subsection (1) of section 7 of the Act shall have effect in relation to any services—
- (a) which are of a description specified in paragraph 8 of Schedule 3 to the Act; and
 - (b) whose place of supply is determined by an order under section 6(6) of the Act to be the United Kingdom,

as if the recipient belonged in the United Kingdom for the purposes of paragraph (b) of that subsection.