

---

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

---

---

STATUTORY INSTRUMENTS

---

**1995 No. 3038**

The Value Added Tax (Place of Supply  
of Services) (Amendment) Order 1995

1. This Order may be cited as the Value Added Tax (Place of Supply of Services) (Amendment) Order 1995 and shall come into force on 1st January 1996.