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STATUTORY INSTRUMENTS

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**1995 No. 3038**

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

**6.** In Article 16—

- (a) for “paragraphs 1 to 7 of Schedule 3” there shall be substituted “paragraphs 1 to 8 of Schedule 5”; and
  - (b) for paragraph (b) there shall be substituted—
    - “(b) is a person who belongs in a member State, but in a country other than that in which the supplier belongs, and who—
      - (i) receives the supply for the purpose of a business carried on by him; and
      - (ii) is not treated as having himself supplied the services by virtue of section 8 of the Act,
- it shall be treated as made where the recipient belongs.”.