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STATUTORY INSTRUMENTS

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**1997 No. 1523**

**The Value Added Tax (Reverse Charge) (Anti-avoidance) Order 1997**

**Interpretation**

**2.** In this Order—

“the Act” means the Value Added Tax Act 1994;

“the Regulations” means the Value Added Tax Regulations 1995<sup>(1)</sup>;

“relevant telecommunications services” means services within the description which by virtue of this Order is inserted as paragraph 7A of Schedule 5 to the Act;

“relevant period” means such part of a period over which relevant telecommunications services are performed as falls after 30th June 1997;

“a supply of relevant telecommunications services by virtue of a right” means a supply of relevant telecommunications services performed on or after 1st July 1997 which is made by virtue of the exercise of a right which had been granted before 1st July 1997.

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<sup>(1)</sup> S.I.1995/2518; to which there are amendments not relevant to this Order.