
STATUTORY INSTRUMENTS

2003 No. 862

**The Value Added Tax (Place of Supply
of Services) (Amendment) Order 2003**

3. After article 16 insert—

“**16A.** Where a supply consists of any services of a description specified in paragraph 7C of Schedule 5 to the Act and—

- (a) the recipient of the supply is a person who belongs in a member State;
- (b) he does not receive it for the purposes of a business carried on by him;
- (c) it is received from a person who belongs in a country, other than the Isle of Man, which is not a member State,

it shall be treated as made where the recipient belongs.”**(1)**