
STATUTORY INSTRUMENTS

2003 No. 862

VALUE ADDED TAX

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

Made - - - - 25th March 2003

Laid before the House of

Commons - - 26th March 2003

Coming into force in accordance with article 1

THE VALUE ADDED TAX (PLACE OF SUPPLY
OF SERVICES) (AMENDMENT) ORDER 2003

1. This Order may be cited as the Value Added Tax...
2. The Value Added Tax (Place of Supply of Services) Order...
3. After article 16 insert— Where a supply consists of any services of a description...
4. For the heading preceding article 17, substitute “Services supplied where...”
5. In each of articles 17 and 18, for paragraph (b)...

Signature

Explanatory Note