Status:	This is the	original ve	ersion (as it was	originally made)	. This
item of	legislation	is currentl	v only	available	in its original for	mat

STATUTORY INSTRUMENTS

2004 No. 3149

The Value Added Tax (Reverse Charge) (Gas and Electricity) Order 2004

3. After paragraph 5 insert—

"**5A.** The provision of access to, and of transport or transmission through, natural gas and electricity distribution systems and the provision of other directly linked services.".