

2006 No. 1683

VALUE ADDED TAX

**The Value Added Tax (Place of Supply of Services)
(Amendment) Order 2006**

<i>Made</i> - - - -	<i>26th June 2006</i>
<i>Laid before the House of Commons</i>	<i>27th June 2006</i>
<i>Coming into force</i> - -	<i>1st August 2006</i>

The Treasury make the following Order in exercise of the powers conferred by section 7(11) of the Value Added Tax Act 1994(a):

1. This Order may be cited as the Value Added Tax (Place of Supply of Services) (Amendment) Order 2006 and comes into force on 1st August 2006.

2. The Value Added Tax (Place of Supply of Services) Order 1992(b) is amended as follows.

3. In article 21(1), for “the place of supply of the services to which the right relates” substitute “the place in which the supply of the services to which the right relates would be treated as made if made by the supplier of the right to the recipient of the right”.

26th June 2006

Frank Roy
Alan Campbell
Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 1994 c.23.

(b) 1992/3121, relevant amending instrument is S.I. 1997/1524.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st August 2006, amends the Value Added Tax (Place of Supply of Services) Order 1992.

Article 3 amends article 21(1) of that Order to clarify the place of supply of a right to services.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of businesses, charities or voluntary bodies.

£3.00

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