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STATUTORY INSTRUMENTS

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**2010 No. 2923**

**The Value Added Tax (Place of Supply  
of Goods) (Amendment) Order 2010**

**Amendment to the Value Added Tax (Place of Supply of Goods) Order 2004**

- 2.—(1) The Value Added Tax (Place of Supply of Goods) Order 2004<sup>(1)</sup> is amended as follows.
- (2) In the heading to Part 3 for “and Electricity” substitute “, Electricity, Heat or Cooling”.
- (3) In article 9 for paragraph (c) substitute—
- “**(c)** “relevant goods” means—
- (i) gas supplied through a natural gas system situated within the territory of a member State or any network connected to such a system,
  - (ii) electricity, and
  - (iii) heat or cooling supplied through a network;”.
- (4) In article 14 for “gas and electricity” substitute “certain goods”.

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<sup>(1)</sup> [S.I. 2004/3148](#), to which there is an amendment not relevant to this Order.