
STATUTORY INSTRUMENTS

2014 No. 2726

VALUE ADDED TAX

The Value Added Tax (Place of Supply of Services) (Exceptions Relating to Supplies Not Made to Relevant Business Person) Order 2014

Approved by the House of Commons

<i>Made - - - -</i>	<i>13th October 2014</i>
<i>Laid before the House of Commons - -</i>	<i>14th October 2014</i>
<i>Coming into force</i>	<i>1st January 2015</i>

THE VALUE ADDED TAX (PLACE OF SUPPLY OF SERVICES) (EXCEPTIONS RELATING TO SUPPLIES NOT MADE TO RELEVANT BUSINESS PERSON) ORDER 2014

1. Citation and commencement
2. Amendment to Part 3 of Schedule 4A to the Value Added Tax Act 1994
3. (1) For paragraph 15 (electronic services), substitute— (1) A supply to a person who is not a...
4. In sub-paragraph (2) of paragraph 16 (other services provided to...
Signature
Explanatory Note