
STATUTORY INSTRUMENTS

2017 No. 778

The Value Added Tax (Place of Supply of Services)
(Telecommunication Services) Order 2017

Consequential amendments to the Value Added Tax Act 1994

5. In section 47(6) (agents etc.) of the Value Added Tax Act 1994(1) for “paragraph 8(2)” substitute “paragraph 9E(2)”.

(1) Section 47(6) was inserted by section 106 of the Finance Act 2014 (c. 26).