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STATUTORY INSTRUMENTS

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**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**

**6.** In paragraph 3(2) (qualifying supplies) in Part 1 (non-union scheme: registration) of Schedule 3B (electronic, telecommunication and broadcasting services: non-union scheme) to the Value Added Tax Act 1994(1) for “paragraph 8(2)” substitute “paragraph 9E(2)”.

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(1) Schedule 3B was inserted by section 23 of, and paragraphs 1 and 4 of Schedule 2 to, the Finance Act 2003 (c. 14); relevant amendments have been made by paragraphs 3 to 10 of Schedule 22 to the Finance Act 2014.