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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**

7. In paragraph 2(2) (meaning of “scheme services”) in Part 1 (introduction) of Schedule 3BA (electronic, telecommunication and broadcasting services: union scheme) to the Value Added Tax Act 1994<sup>(1)</sup> for “paragraph 8(2)” substitute “paragraph 9E(2)”.

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<sup>(1)</sup> Schedule 3BA was inserted by paragraph 1 of Schedule 22 to the Finance Act 2014.