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STATUTORY INSTRUMENTS

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**2017 No. 778**

**VALUE ADDED TAX**

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

*Approved by the House of Commons*

|                                 |         |                             |
|---------------------------------|---------|-----------------------------|
| <i>Made</i>                     | - - - - | <i>at 9.00 a.m. on 20th</i> |
|                                 |         | <i>July 2017</i>            |
| <i>Laid before the House of</i> |         | <i>at 1.30 p.m. on 20th</i> |
| <i>Commons</i>                  | - - - - | <i>July 2017</i>            |
| <i>Coming into force</i>        | - -     | <i>1st November 2017</i>    |

The Treasury make the following Order in exercise of the power conferred by section 7A(6)(b) and (7) of the Value Added Tax Act 1994<sup>(1)</sup>.

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<sup>(1)</sup> 1994 c. 23; section 7A was inserted by paragraphs 1 and 4 of Schedule 36 to the Finance Act 2009 (c. 10).