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STATUTORY INSTRUMENTS

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**2018 No. 1194**

**VALUE ADDED TAX**

The Value Added Tax (Place of Supply of Services)  
(Supplies of Electronic, Telecommunication  
and Broadcasting Services) Order 2018

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>at 11.00 a.m. on the</i>
		<i>19th November 2018</i>
<i>Laid before House of</i>		<i>at 3.00 p.m. on the</i>
<i>Commons</i>	- -	<i>19th November 2018</i>
<i>Coming into force</i>		<i>1st January 2019</i>

**THE VALUE ADDED TAX (PLACE OF SUPPLY OF SERVICES)  
(SUPPLIES OF ELECTRONIC, TELECOMMUNICATION  
AND BROADCASTING SERVICES) ORDER 2018**

1. Citation, commencement and effect
2. Amendments to Part 3 of Schedule 4A to the Value Added Tax Act 1994
3. In paragraph 15 (electronically supplied, telecommunication and broadcasting services)—  
Signature  
Explanatory Note