
STATUTORY INSTRUMENTS

2019 No. 404

The Value Added Tax (Place of Supply of Services) (Supplies of Electronic, Telecommunication and Broadcasting Services) (Amendment and Revocation) (EU Exit) Order 2019

Amendments to Part 3 of Schedule 4A to the Value Added Tax Act 1994

3.—(1) In Part 3 of Schedule 4A to the Value Added Tax Act 1994 ^{M1} (exceptions relating to supplies not made to relevant business person), paragraph 15 (electronically supplied, telecommunication and broadcasting services) is amended as follows.

(2) In sub-paragraph (1) omit the words “sub-paragraph (3) and”.

(3) Omit subparagraphs (3) to (7).

Commencement Information

I1 Art. 3 not in force at made date, see [art. 2](#)

I2 [Art. 3](#) in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M1 [Schedule 4A](#) was both inserted and amended from a later date by Schedule 36 to the Finance Act 2009; see [paragraphs 11, 15](#) and 17 of Schedule 36. Relevant amending instruments are S.I.s 2017/778 and 2018/1194.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Place of Supply of Services) (Supplies of Electronic, Telecommunication and Broadcasting Services) (Amendment and Revocation) (EU Exit) Order 2019, Section 3.