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STATUTORY INSTRUMENTS

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**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<sup>(1)</sup> (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).

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<sup>(1)</sup> 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](#).