

SCHEDULES

SCHEDULE 22

SUPPLIES OF ELECTRONIC, BROADCASTING AND TELECOMMUNICATION SERVICES: SPECIAL ACCOUNTING SCHEMES

PART 4

COMMENCEMENT

- 23 (1) The amendments made by this Schedule (except the amendments made by paragraphs 20(2), 21 and 22) have effect in relation to supplies made on or after 1 January 2015 (but see also paragraphs 24 and 25).
- (2) Sub-paragraph (1) does not apply in relation to—
- (a) the amendment made by paragraph 6(3)(b);
 - (b) any amendment so far as it confers power to make regulations.
- 24 (1) No registration under Schedule 3BA (inserted by paragraph 1) may take effect before 1 January 2015.
- (2) A request for registration under Schedule 3BA that is made before 1 October 2014 is to be treated for the purposes of Article 57d of Implementing Regulation (EU) No 282/2011 (as amended by Council Regulation (EU) No 967/2012) (registration to have effect from first day of subsequent quarter) as if it were made on that date.
- 25 (1) No registration under Schedule 3B that is to be made in reliance on the amendments made by paragraph 4 may take effect before 1 January 2015.
- (2) A request for registration under Schedule 3B that is made before 1 October 2014 in reliance on the amendments made by paragraph 4 is to be treated for the purposes of Article 57d of Implementing Regulation (EU) No 282/2011 (as amended by Council Regulation (EU) No 967/2012) as if it were made on that date.