

## SCHEDULES

### SCHEDULE 22

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

#### PART 3

##### OTHER AMENDMENTS: UNION AND NON-UNION SCHEMES

- 12 (1) Section 3A (supply of electronic services in member States: special accounting scheme) is amended as follows.
- (2) In subsection (1), after “services” insert “, telecommunication services or broadcasting services”.
- (3) After subsection (1) insert—
- “(1A) Schedule 3BA—
- (a) establishes a special accounting scheme for use by persons established in the UK and supplying electronically supplied services, telecommunication services or broadcasting services in other member States, and
- (b) makes provision about corresponding schemes in other member States.”
- (4) For the heading substitute “**Supplies of electronic, telecommunication and broadcasting services: special accounting schemes.**”