

## SCHEDULES

### SCHEDULE 22

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

#### **PART 2**

#### NON-UNION SCHEME: AMENDMENTS OF SCHEDULE 3B TO VATA 1994

#### *Extension of non-Union scheme to broadcasting and telecommunication services*

- 4 For paragraph 3 (qualifying supplies) substitute—
- “3 (1) In this Schedule “qualifying supply” means a supply of electronically supplied services, telecommunication services or broadcasting services to a person who—
- (a) belongs in the United Kingdom or another member State, and
  - (b) is not a relevant business person.
- (2) In sub-paragraph (1)—
- “broadcasting services” means radio and television broadcasting services;
  - “electronically supplied services” has the same meaning as in Schedule 4A (see paragraph 9(3) and (4) of that Schedule);
  - “telecommunication services” has the same meaning as in Schedule 4A (see paragraph 8(2) of that Schedule).”