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STATUTORY INSTRUMENTS

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**2017 No. 778**

**The Value Added Tax (Place of Supply of Services)  
(Telecommunication Services) Order 2017**

**Amendment of Schedule 4A to the Value Added Tax Act 1994**

**2.** In Part 1 (general exceptions) of Schedule 4A to the Value Added Tax Act 1994<sup>(1)</sup> (place of supply of services: special rules)—

- (a) in the heading to paragraph 8 omit “Telecommunication and”;
- (b) in paragraph 8(1) omit paragraph (a); and
- (c) omit paragraph 8(2).

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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 1, 11, 15 and 17 of Schedule 36, as read with the definition of “VATA 1994” in section 126(1) of that Act. Further amendments have been made by [S.I. 2010/3017](#), [2011/1043](#), [2012/2787](#), [2014/2726](#) and [2016/726](#).