
STATUTORY INSTRUMENTS

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

3. In Part 2 (exceptions relating to supplies made to relevant business person) of Schedule 4A to the Value Added Tax Act 1994, after paragraph 9D insert—

“Telecommunication services

9E.—(1) This paragraph applies to a supply of services to a relevant business person consisting of the provision of telecommunication services.

(2) In this Schedule “telecommunication services” means services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including—

- (a) the related transfer or assignment of the right to use capacity for such transmission, emission or reception, and
- (b) the provision of access to global information networks.

(3) Where—

- (a) a supply of services to which this paragraph applies would otherwise be treated as made in the United Kingdom, and
- (b) the services are to any extent effectively used and enjoyed in a country which is not a member State,

the supply is to be treated to that extent as made in that country.

(4) Where—

- (a) a supply of services to which this paragraph applies would otherwise be treated as made in a country which is not a member State, and
 - (b) the services are to any extent effectively used and enjoyed in the United Kingdom,
- the supply is to be treated to that extent as made in the United Kingdom.”.