

---

STATUTORY INSTRUMENTS

---

**2017 No. 778**

**VALUE ADDED TAX**

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

*Approved by the House of Commons*

	<i>at 9.00 a.m. on 20th</i>
<i>Made - - - -</i>	<i>July 2017</i>
<i>Laid before the House of</i>	<i>at 1.30 p.m. on 20th</i>
<i>Commons - -</i>	<i>July 2017</i>
<i>Coming into force</i>	<i>1st November 2017</i>

**THE VALUE ADDED TAX (PLACE OF SUPPLY OF SERVICES)  
(TELECOMMUNICATION SERVICES) ORDER 2017**

1. Citation and commencement
  2. Amendment of Schedule 4A to the Value Added Tax Act 1994
  3. In Part 2 (exceptions relating to supplies made to relevant...
  4. In Part 3 (exceptions relating to supplies not made to...
  5. Consequential amendments to the Value Added Tax Act 1994
  6. In paragraph 3(2) (qualifying supplies) in Part 1 (non-union scheme:...
  7. In paragraph 2(2) (meaning of “scheme services”) in Part 1...
  8. Consequential amendment to the Value Added Tax (Section 55A)  
(Specified Services and Excepted Supplies) Order 2016
- Signature  
Explanatory Note