

Status: Point in time view as at 06/09/2015.

Changes to legislation: Finance Act 2003, Cross Heading: Introductory is up to date with all changes known to be in force on or before 21 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 2

SUPPLY OF ELECTRONIC SERVICES IN MEMBER STATES: VAT SPECIAL ACCOUNTING SCHEME

Introductory

1 The Value Added Tax Act 1994 (c. 23) is amended as follows.

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