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STATUTORY INSTRUMENTS

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**1995 No. 3038**

**VALUE ADDED TAX**

**The Value Added Tax (Place of Supply  
of Services) (Amendment) Order 1995**

*Made - - - - 28th November 1995*  
*Laid before the House of*  
*Commons - - 28th November 1995*  
*Coming into force 1st January 1996*

**THE VALUE ADDED TAX (PLACE OF SUPPLY  
OF SERVICES) (AMENDMENT) ORDER 1995**

1. This Order may be cited as the Value Added Tax...
  2. The Value Added Tax (Place of Supply of Services) Order...
  3. In Article 2 for “Value Added Tax Act 1983” there...
  4. In Article 14— (a) at the end of paragraph (a)...
  5. In Article 15(d) after the words “any goods,” there shall...
  6. In Article 16— (a) for “paragraphs 1 to 7 of...
- Signature  
Explanatory Note