Status:	This is the	original ve	ersion (as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

STATUTORY INSTRUMENTS

1997 No. 1523

The Value Added Tax (Reverse Charge) (Anti-avoidance) Order 1997

Citation and commencement

1. This Order may be cited as the Value Added Tax (Reverse Charge) (Anti-avoidance) Order 1997 and shall apply in relation to any services performed on or after 1st July 1997.