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STATUTORY INSTRUMENTS

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**1997 No. 1523**

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

**Insertion of telecommunications services into Schedule 5 to the Act**

**3.—**(1) Schedule 5 to the Act shall be amended in accordance with the following paragraphs of this article.

(2) After paragraph 7 there shall be inserted the following—

“**7A.** Telecommunications services, that is to say 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 the transfer or assignment of the right to use capacity for such transmission, emission or reception.”

(3) In paragraph 8 for the words “paragraphs 1 to 7” there shall be substituted the words “paragraphs 1 to 7A”.

(4) In paragraph 9 for the words “paragraphs 1 to 8” there shall be substituted the words “paragraphs 1 to 7 and 8”.