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STATUTORY INSTRUMENTS

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**1997 No. 1523**

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

**Value of supply of relevant telecommunications services**

7. Where the circumstances mentioned in article 4(3) above apply, the effect of paragraph 8 of Schedule 6 to the Act shall be modified so that the value of the supply treated as made shall be taken—

- (a) in a case where the consideration for which the relevant telecommunications services were in fact supplied was a consideration in money, to be such amount as is equal to the lower of—
  - (i) so much of the consideration as exceeds the part of the consideration for the supply by reference to which VAT is chargeable in another member State; and
  - (ii) so much of the consideration as is properly attributable to the relevant period; and
- (b) in a case where that consideration did not consist or not wholly consist of money, to be such amount in money as is equivalent to the lower of—
  - (i) so much of the consideration as exceeds the part of the consideration for the supply by reference to which VAT is chargeable in another member State; and
  - (ii) so much of the consideration as is properly attributable to the relevant period.