
STATUTORY INSTRUMENTS

1997 No. 1523

VALUE ADDED TAX

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

Made - - - - 30th June 1997
Laid before the House of
Commons - - 30th June 1997
Coming into force in accordance with article 1

THE VALUE ADDED TAX (REVERSE CHARGE) (ANTI-AVOIDANCE) ORDER 1997

1. Citation and commencement
 2. Interpretation
 3. Insertion of telecommunications services into Schedule 5 to the Act
 4. Modification of the effect of regulation 82 of the Regulations
 5. Treatment of a right to relevant telecommunications services
 6. Rights not exercised before 1st July 1997
 7. Value of supply of relevant telecommunications services
 8. Value of relevant telecommunications services supplied by virtue of a right
 9. Meaning of a right to relevant telecommunications services
 10. Time when relevant telecommunications services are treated as performed
- Signature
Explanatory Note