
STATUTORY INSTRUMENTS

2004 No.3149

VALUE ADDED TAX

The Value Added Tax (Reverse Charge)
(Gas and Electricity) Order 2004

Made - - - - 30th November 2004
Laid before the House of
Commons - - 2nd December 2004
Coming into force 1st January 2005

THE VALUE ADDED TAX (REVERSE CHARGE)
(GAS AND ELECTRICITY) ORDER 2004

1. This Order may be cited as the Value Added Tax...
 2. Amend Schedule 5 (services supplied where received) to the Value...
 3. After paragraph 5 insert— The provision of access to, and of transport or transmission...
- Signature
Explanatory Note