
STATUTORY INSTRUMENTS

2012 No. 2787

The Value Added Tax (Place of Supply of Services) (Transport of Goods) Order 2012

Citation and commencement

1.—(1) This Order may be cited as the Value Added Tax (Place of Supply of Services) (Transport of Goods) Order 2012 and comes into force on 20 December 2012.

(2) The amendments made by this Order have effect in relation to supplies made on or after 20 December 2012.