
STATUTORY INSTRUMENTS

2014 No. 1497

The Value Added Tax (Amendment) (No. 2) Regulations 2014

Amendment of the Value Added Tax Regulations 1995

3. In regulation 23A of the Value Added Tax Regulations 1995⁽¹⁾ (reverse charge sales statements: interpretation of Part 4A) in the definition of “relevant supply” insert at the end “other than a supply of gas or electricity”.

⁽¹⁾ Regulation 23A was inserted by [S.I. 2007/1418](#).