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STATUTORY INSTRUMENTS

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**2014 No. 2726**

**The Value Added Tax (Place of Supply of Services) (Exceptions Relating to Supplies Not Made to Relevant Business Person) Order 2014**

**Amendment to Part 3 of Schedule 4A to the Value Added Tax Act 1994**

**3.—(1)** For paragraph 15 (electronic services), substitute—

“**15.—(1)** A supply to a person who is not a relevant business person of services to which this paragraph applies is to be treated as made in the country in which the recipient belongs (but see paragraph 8).

(2) This paragraph applies to-

- (a) electronically supplied services (as to the meaning of which see paragraph 9(3) and (4)),
- (b) telecommunication services (as to the meaning of which see paragraph 8(2)), and
- (c) radio and television broadcasting services.”.

(2) For the heading before paragraph 15, substitute “Electronically supplied, telecommunication and broadcasting services”.