
STATUTORY INSTRUMENTS

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

4. In sub-paragraph (2) of paragraph 16 (other services provided to recipient belonging outside EC)—

- (a) omit paragraphs (i), (j) and (k), and
- (b) insert “and” after paragraph (g).