
STATUTORY INSTRUMENTS

2017 No. 778

**The Value Added Tax (Place of Supply of Services)
(Telecommunication Services) Order 2017**

Citation and commencement

1.—(1) This Order may be cited as the Value Added Tax (Place of Supply of Services) (Telecommunication Services) Order 2017 and comes into force on 1st November 2017.

(2) The amendments made by this Order have effect in relation to supplies of services made on or after 1st November 2017.