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STATUTORY INSTRUMENTS

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**2018 No. 1197**

**VALUE ADDED TAX**

The Value Added Tax (Special Accounting Schemes)  
(Supplies of Electronic, Telecommunication and  
Broadcasting Services) Order 2018 (revoked)<sup>F1</sup>

*Made - - - - 19th November 2018*  
*Laid before House of*  
*Commons - - 20th November 2018*  
*Coming into force 1st January 2019*

THE VALUE ADDED TAX (SPECIAL ACCOUNTING SCHEMES)  
(SUPPLIES OF ELECTRONIC, TELECOMMUNICATION AND  
BROADCASTING SERVICES) ORDER 2018 (REVOKED)

1. Citation, commencement and effect
  2. Amendments to Schedule 3B to the Value Added Tax Act 1994
  3. In Part 1 (registration)— (a) in paragraph 2 (persons who...
  4. In Part 4 (other provisions about special schemes)—
  5. In Part 5 (supplementary), in paragraph 23(1) (interpretation), for paragraph...
- Signature  
Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Special Accounting Schemes) (Supplies of Electronic, Telecommunication and Broadcasting Services) Order 2018 (revoked).