
STATUTORY INSTRUMENTS

2007 No. 939

**The Value Added Tax (Amendment of section 77A
of the Value Added Tax Act 1994) Order 2007**

2. In section 77A(1) of the Value Added Tax Act 1994 (joint and several liability of traders in supply chain where tax unpaid)—

- (a) in the opening words for “of any” substitute “which fall within any one or more”; and
- (b) for paragraphs (a) and (b) substitute—
 - “(a) any equipment made or adapted for use as a telephone and any other equipment made or adapted for use in connection with telephones or telecommunication;
 - (b) any equipment made or adapted for use as a computer and any other equipment made or adapted for use in connection with computers or computer systems (including, in particular, positional determination devices for use with satellite navigation systems);
 - (c) any other electronic equipment made or adapted for use by individuals for the purposes of leisure, amusement or entertainment and any other equipment made or adapted for use in connection with any such electronic equipment;
and in this subsection “other equipment” includes parts, accessories and software.”.