
STATUTORY INSTRUMENTS

2010 No. 3017

**The Value Added Tax (Exceptions Relating to Supplies
not Made to Relevant Business Person) Order 2010**

1.—(1) This Order may be cited as the Value Added Tax (Exceptions Relating to Supplies not Made to Relevant Business Person) Order 2010.

(2) This Order comes into force on 1st January 2011 and has effect in relation to supplies made on or after that date.