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STATUTORY INSTRUMENTS

1973 No. 173

The Value Added Tax (Terminal Markets) Order 1973

1. This Order may be cited as the Value Added Tax (Terminal Markets) Order 1973 and shall come into operation on 1st April 1973.

Commencement Information

II [Art. 1](#) in force at 1.4.1973, see [art. 1](#)

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- arts.4-7 added by [S.I. 1999/3117 art.8](#)
- art. 6 words omitted by [S.I. 2019/59 reg. 2\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 2 omitted on IP completion day by virtue of S.I. 2020/1545, regs. 1, 104(4); S.I. 2020/1641, reg. 2, Sch.)
- art. 6 words omitted by [S.I. 2019/59 reg. 2\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 2 omitted on IP completion day by virtue of S.I. 2020/1545, regs. 1, 104(4); S.I. 2020/1641, reg. 2, Sch.)
- art. 6 words omitted by [S.I. 2019/59 reg. 2\(2\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 2 omitted on IP completion day by virtue of S.I. 2020/1545, regs. 1, 104(4); S.I. 2020/1641, reg. 2, Sch.)
- art. 6 words substituted by [S.I. 2021/715 reg. 6\(a\)](#)
- art. 6 words substituted by [S.I. 2021/715 reg. 6\(b\)](#)