
Status: This revised version has been created from an electronic version contributed by Westlaw which was originally derived from the printed publication. **Read more** (See end of Document for details)**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Value Added Tax (Terminal Markets) Order 1973. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

STATUTORY INSTRUMENTS

1973 No. 173

VALUE ADDED TAX

The Value Added Tax (Terminal Markets) Order 1973

<i>Made</i>	- - - -	<i>6th February 1973</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>13th February 1973</i>
<i>Coming into Operation</i>		<i>1st April 1973</i>

The Treasury, in exercise of the powers conferred on them by section 26 of the Finance Act 1972 hereby make the following Order:—

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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\(b\)](#)