
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

The Value Added Tax (Terminal Markets) Order 1973

Hugh Rossi
V.H. Goodhew
Two of the Lords Commissioners of Her
Majesty's Treasury

Status:

This revised version has been created from an electronic version contributed by Westlaw which was originally derived from the printed publication.

Read more**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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- art. 2 amended by
- art. 2 amended by
- art. 2 amended by
- art. 2 amended by
- art. 2 amended by
- art. 2 amended by
- art. 2 amended by
- art. 2 amended by [S.I. 1999/3117 arts.45](#)
- art.2(2) amended by [S.I. 1997/1836 art.2](#)
- art.2(2) amended by [S.I. 1997/1836 art.2](#)
- art. 3 amended by
- art. 3 amended by
- art. 3 amended by
- art.3 amended by [S.I. 1999/3117 arts.67](#)

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\(b\)](#)