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STATUTORY INSTRUMENTS

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**1987 No. 1806**

**VALUE ADDED TAX**

**The Value Added Tax (Tour Operators) Order 1987**

<i>Made</i>	- - - -	<i>14th October 1987</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>21st October 1987</i>
<i>Coming into force</i>	- -	<i>1st April 1988</i>

The Treasury, in exercise of the powers conferred on them by sections 3(3), 6(6), 16(4), 37A(1) and (2) and 48(6) of the Value Added Tax Act 1983<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Order:

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<sup>(1)</sup> 1983 c. 55; section 37A was inserted by section 16 of the Finance Act 1987 (c. 16).

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Tour Operators) Order 1987, Introductory Text.