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STATUTORY INSTRUMENTS

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**1990 No. 752**

**The Value Added Tax (Transport) Order 1990**

**10.** After Note (2) there shall be inserted the following Note:

“(2A) Item 3 shall not apply unless, before the supply is made, the recipient of the supply gives to the person making the supply a certificate stating:

- (a) the name and address of the recipient,
- (b) that the supply is of a description specified in item 3 of this Group.”.