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STATUTORY INSTRUMENTS

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**1992 No. 3128**

**VALUE ADDED TAX**

**The Value Added Tax (Reverse Charge) Order 1992**

*Made - - - - 9th December 1992*  
*Laid before the House of*  
*Commons - - - - 11th December 1992*  
*Coming into force - - 1st January 1993*

The Treasury, in exercise of the powers conferred on them by virtue of section 7(5) and (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 7(6) was added by section 14(2) of and paragraph 8 of Schedule 3 to the Finance (No. 2) Act 1992 (c. 48).