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STATUTORY INSTRUMENTS

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**1992 No. 3129**

**VALUE ADDED TAX**

**The Value Added Tax (Special Provisions) Order 1992**

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

**THE VALUE ADDED TAX (SPECIAL PROVISIONS) ORDER 1992**

1. Citation and commencement
  2. Interpretation
  3. Revocations
  4. Treatment of transactions
  5. (1) Subject to paragraph (2) below, there shall be treated...
  6. The following description of transaction shall be treated as a...
  7. Self-supply
  8. Relief for certain goods
  9. Relief from tax on importation
- Signature

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SCHEDULE — REVOCATIONS

Explanatory Note