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STATUTORY INSTRUMENTS

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**1992 No. 3130**

**VALUE ADDED TAX**

The Value Added Tax (Supply of  
Temporarily Imported Goods) 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 section 3(3) of the Value Added Tax Act 1983(1) and of all other powers enabling them in that behalf, hereby make the following Order:

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(1) 1983 (c. 55); section 3(3) was amended by the Finance (No. 2) Act 1992 (c. 48), section 14(2) and Schedule 3, paragraph 4(1).

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Supply of Temporarily Imported Goods) Order 1992, Introductory Text.