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STATUTORY INSTRUMENTS

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**1992 No. 3131**

**VALUE ADDED TAX**

**The Value Added Tax (Tax Free Shops) Order 1992**

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

**THE VALUE ADDED TAX (TAX FREE SHOPS) ORDER 1992**

1. This Order may be cited as the Value Added Tax...
2. After Group 15 of Schedule 5 to the Value Added...  
Signature  
Explanatory Note