
STATUTORY INSTRUMENTS

1992 No. 3283

VALUE ADDED TAX

The Value Added Tax (Place of Supply of Goods) Order 1992

Made - - - - - *23rd December 1992*
Laid before the House of
Commons - - - - - *23rd December 1992*
Coming into force *1st January 1993*

**THE VALUE ADDED TAX (PLACE
OF SUPPLY OF GOODS) ORDER 1992**

1. This Order may be cited as the Value Added Tax...
 2. The rules for determining where a supply of goods is...
 3. In this Order— “Community transport” means the transportation of passengers...
 4. Subject to the following provisions of this Order, where goods...
 5. Subject to the following provisions of this Order, any goods...
 6. For the purposes of this Order— (a) part of transportation...
 7. This Order shall not apply to any goods supplied as...
- Signature
Explanatory Note