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STATUTORY INSTRUMENTS

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**1992 No. 628**

**The Value Added Tax (Charities and Aids  
for Handicapped Persons) Order 1992**

**3.** Group 10 (Transport) of Schedule 5 to the Value Added Tax Act 1983<sup>(1)</sup> shall be varied by adding after paragraph (b) of item 3 the following—

- “(c) The supply of spare parts or accessories to a charity providing rescue or assistance at sea for use in or with goods comprised in paragraph (a) or slipways comprised in paragraph (b) above.”.

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<sup>(1)</sup> Group 4 was varied by S.I.1986/530.