
STATUTORY INSTRUMENTS

1992 No. 630

The Value Added Tax (Treatment of Transactions) Order 1992

1. This Order may be cited as the Value Added Tax (Treatment of Transactions) Order 1992 and shall come into force on 1st April 1992.

Commencement Information

II Art. 1 in force at 1.4.1992, see [art. 1](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Value Added Tax (Treatment of Transactions) Order 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- [Order revoked by S.I. 2021/1023 art. 3](#)