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STATUTORY INSTRUMENTS

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**1992 No. 630**

**VALUE ADDED TAX**

**The Value Added Tax (Treatment of Transactions) Order 1992**

<i>Made</i>	- - - -	<i>10th March 1992</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>10th March 1992</i>
<i>Coming into force</i>	- -	<i>1st April 1992</i>

The Treasury, in exercise of the powers conferred on them by section 3(3) of the Value Added Tax Act 1983<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Order:

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<sup>(1)</sup> 1983 c. 55.

**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](#)