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*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. (See end of Document for details) [View outstanding changes](#)

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STATUTORY INSTRUMENTS

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**1992 No. 630**

The Value Added Tax (Treatment of Transactions) Order 1992

10th March 1992

*Gregory Knight*  
*Thomas Sackville*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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

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