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STATUTORY INSTRUMENTS

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**1993 No. 2498**

**The Value Added Tax (Beverages) Order 1993**

2. Group 1 of Schedule 5(1) to the Value Added Tax Act 1983 shall be varied by —
- (a) substituting for excepted item 4 the following—

“4. Other beverages (including fruit juices and bottled waters) and syrups, concentrates, essences, powders, crystals or other products for the preparation of beverages.”;
  - (b) inserting after item 5 of the items overriding the exceptions—

“5A. Milk and preparations and extracts thereof.”; and
  - (c) substituting for item 6 of the items overriding the exceptions the following—

“6. Preparations and extracts of meat, yeast or egg.”.