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STATUTORY INSTRUMENTS

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**1999 No. 1994**

**VALUE ADDED TAX**

**The Value Added Tax (Sport, Sports Competitions  
and Physical Education) Order 1999**

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>14th July 1999</i>
<i>Laid before the House of Commons</i>	- - - -	<i>20th July 1999</i>
<i>Coming into force</i>	- -	<i>1st January 2000</i>

The Treasury, in exercise of the powers conferred on them by sections 31(2) and 96(9) of the Value Added Tax Act 1994<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Order: