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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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STATUTORY INSTRUMENTS

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**2004 No. 3149**

The Value Added Tax (Reverse Charge)  
(Gas and Electricity) Order 2004

1. This Order may be cited as the Value Added Tax (Reverse Charge) (Gas and Electricity) Order 2004 and shall come into force on 1st January 2005 in relation to supplies made on or after that date.