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STATUTORY INSTRUMENTS

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**2009 No. 215**

**VALUE ADDED TAX**

**The Value Added Tax (Place of Supply of Goods) Order 2009**

*Made - - - - 10th February 2009*  
*Laid before the House of*  
*Commons - - 10th February 2009*  
*Coming into force 6th April 2009*

**THE VALUE ADDED TAX (PLACE  
OF SUPPLY OF GOODS) ORDER 2009**

1. Citation and Commencement
2. Amendment of the Value Added Tax (Place of Supply of Goods) Order 2004
3. In article 6, for “ship or aircraft” substitute “ship, aircraft...  
Signature  
Explanatory Note