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STATUTORY INSTRUMENTS

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**2009 No. 3166**

The Value Added Tax (Tour  
Operators) (Amendment) Order 2009

**Citation, commencement and effect**

1.—(1) This Order may be cited as the Value Added Tax (Tour Operators) (Amendment) Order 2009 and comes into force on 1st January 2010.

(2) This Order has effect in relation to supplies made on or after 1st January 2010.