STATUTORY INSTRUMENTS

1987 No. 806

VALUE ADDED TAX

The Value Added Tax (Terminal Markets) (Amendment) Order 1987

Made - - - - 5th May 1987
Laid before the House of
Commons - - - - 7th May 1987
Coming into force - - 1st June 1987

The Treasury, in exercise of the powers conferred on them by section 34 of the Value Added Tax Act 1983(1) and of all other powers enabling them in that behalf, hereby make the following Order:

- **1.** This Order may be cited as the Value Added Tax (Terminal Markets) (Amendment) Order 1987 and shall come into force on 1st June 1987.
- **2.** Paragraph (2) of article 2 of the Value Added Tax (Terminal Markets) Order 1973(**2**) shall be amended by adding the words "and the London Platinum and Palladium Market.".

Tim Sainsbury
Peter Lloyd
Two of the Lords Commissioners of Her
Majesty's Treasury

5th May 1987

^{(1) 1983} c. 55.

⁽²⁾ S.I.1973/173, as amended by S.I. 1975/385, 1980/304, 1981/338, 955, 1984/202, 1985/1046.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Value Added Tax (Terminal Markets) Order 1973 and extends the zero-rating contained in that Order to supplies in the course of dealings on the London Platinum and Palladium Market, which is now added to the list of markets in that Order.