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STATUTORY INSTRUMENTS

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**1992 No. 3111**

**VALUE ADDED TAX**

**The Value Added Tax (Removal of Goods) Order 1992**

*Made - - - - - 9th December 1992*  
*Laid before the House of*  
*Commons - - - 11th December 1992*  
*Coming into force 1st January 1993*

**THE VALUE ADDED TAX (REMOVAL OF GOODS) ORDER 1992**

1. This Order may be cited as the Value Added Tax...
2. In this Order— “the Act” means the Value Added Tax...
3. For the purposes of this Order, a person is treated...
4. Subject to article 5 below, paragraph 5A of Schedule 2...
5. In the case of a removal falling within paragraph (d),...  
Signature

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**SCHEDULE — COMMUNITY LEGISLATION RELATING TO TEMPORARY  
IMPORTATION RELIEF**

Explanatory Note