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STATUTORY INSTRUMENTS

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**1995 No. 1267**

**VALUE ADDED TAX**

**The Value Added Tax (Input Tax)  
(Amendment) (No 2) Order 1995**

*Approved by the House of Commons*

|   |           |                      |
|---|-----------|----------------------|
| <i>Made</i>                                 | - - - - - | <i>10th May 1995</i> |
| <i>Laid before the House of<br/>Commons</i> | - -       | <i>10th May 1995</i> |
| <i>Coming into force</i>                    |           | <i>1st June 1995</i> |

**THE VALUE ADDED TAX (INPUT TAX)  
(AMENDMENT) (NO 2) ORDER 1995**

1. Citation and commencement
2. The Value Added Tax (Input Tax) Order 1992 shall be...
3. In article 2— (a) the definitions of “caravan”, “firearms”, “motorcycle”,...
4. For article 4 there shall be substituted— (1) Subject to paragraph (4) below,  
tax charged on the—...  
Signature  
Explanatory Note