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STATUTORY INSTRUMENTS

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**1996 No. 2992**

**VALUE ADDED TAX**

The Value Added Tax (Place of Supply  
of Services) (Amendment) Order 1996

*Made - - - - 28th November 1996*  
*Laid before the House of*  
*Commons - - 28th November 1996*  
*Coming into force 1st January 1997*

**THE VALUE ADDED TAX (PLACE OF SUPPLY  
OF SERVICES) (AMENDMENT) ORDER 1996**

1. This Order may be cited as the Value Added Tax...
2. The Value Added Tax (Place of Supply of Services) Order...  
Signature  
Explanatory Note