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STATUTORY INSTRUMENTS

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**1998 No. 1375**

**VALUE ADDED TAX**

**The Value Added Tax (Reduced Rate) Order 1998**

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>3rd June 1998</i>
<i>Laid before the House of Commons</i>	- -	<i>3rd June 1998</i>
<i>Coming into force on</i>		<i>1st July 1998</i>

**THE VALUE ADDED TAX (REDUCED RATE) ORDER 1998**

1. This Order may be cited as the Value Added Tax...
2. Schedule A1 (Charge at Reduced Rate) to the Value Added...
3. For sub-paragraph (1) of paragraph 1 there shall be substituted—...
4. In paragraph 2(c) for “paragraph 1(1)(b)” there shall be substituted...
5. In paragraph 4— (a) in sub-paragraph (1) after “Paragraph 1(1)(a)”...
6. After paragraph 4 there shall be inserted— (1) For the purposes of this paragraph—  
Signature  
Explanatory Note