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STATUTORY INSTRUMENTS

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**1999 No. 3117**

**VALUE ADDED TAX**

**The Value Added Tax (Terminal Markets) Order 1999**

*Made - - - - - 19th November 1999*  
*Laid before the House of Commons - - - - - 22nd November 1999*  
*Coming into force - - - - - 1st January 2000*

**THE VALUE ADDED TAX (TERMINAL MARKETS) ORDER 1999**

1. This Order may be cited as the Value Added Tax...
2. The Value Added Tax (Terminal Markets) Order 1973 shall be...
3. In article 2(2) for “the London Gold Market” there shall...
4. After article 2(3) there shall be inserted—
5. After article 2(4) there shall be inserted—
6. In article 3(1)(a) after the word “goods” there shall be...
7. In article 3(1)(c) after the word “made” there shall be...
8. After article 3 there shall be added— Supplies between taxable persons which but for Note 4(a) to...  
Signature  
Explanatory Note