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## STATUTORY INSTRUMENTS

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**1973 No. 173**

### **VALUE ADDED TAX**

#### **The Value Added Tax (Terminal Markets) Order 1973**

<i>Made</i>	- - - -	<i>6th February 1973</i>
<i>Laid before the House of Commons</i>	- -	<i>13th February 1973</i>
<i>Coming into Operation</i>		<i>1st April 1973</i>

#### **THE VALUE ADDED TAX (TERMINAL MARKETS) ORDER 1973**

1. This Order may be cited as the Value Added Tax...
2. (1) The Interpretation Act 1889 shall apply for the interpretation...
3. (1) The following supplies of goods or services in the...  
Signature  
Explanatory Note

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**Changes and effects yet to be applied to :**

- art. 2 amended by
- art. 2 amended by
- art. 2 amended by
- art. 2 amended by
- art. 2 amended by
- art. 2 amended by
- art. 2 amended by
- art. 2 amended by [S.I. 1999/3117 arts.45](#)
- art.2(2) amended by [S.I. 1997/1836 art.2](#)
- art.2(2) amended by [S.I. 1997/1836 art.2](#)
- art. 3 amended by
- art. 3 amended by
- art. 3 amended by
- art.3 amended by [S.I. 1999/3117 arts.67](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- arts.4-7 added by [S.I. 1999/3117 art.8](#)
- art. 6 words omitted by [S.I. 2019/59 reg. 2\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 2 omitted on IP completion day by virtue of S.I. 2020/1545, regs. 1, 104(4); S.I. 2020/1641, reg. 2, Sch.)
- art. 6 words omitted by [S.I. 2019/59 reg. 2\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 2 omitted on IP completion day by virtue of S.I. 2020/1545, regs. 1, 104(4); S.I. 2020/1641, reg. 2, Sch.)
- art. 6 words omitted by [S.I. 2019/59 reg. 2\(2\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 2 omitted on IP completion day by virtue of S.I. 2020/1545, regs. 1, 104(4); S.I. 2020/1641, reg. 2, Sch.)
- art. 6 words substituted by [S.I. 2021/715 reg. 6\(a\)](#)
- art. 6 words substituted by [S.I. 2021/715 reg. 6\(b\)](#)