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STATUTORY INSTRUMENTS

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**1992 No. 3132**

**VALUE ADDED TAX**

The Value Added Tax (Treatment  
of Transactions) (No.2) Order 1992

*Made - - - - 9th December 1992*  
*Laid before the House of*  
*Commons - - 11th December 1992*  
*Coming into force 1st January 1993*

THE VALUE ADDED TAX (TREATMENT  
OF TRANSACTIONS) (NO.2) ORDER 1992

1. This Order may be cited as the Value Added Tax...
2. (1) Where gold is supplied to a Central Bank by...  
Signature  
Explanatory Note