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STATUTORY INSTRUMENTS

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**1992 No. 3221**

**VALUE ADDED TAX**

**The Value Added Tax (Flat-rate Scheme for Farmers) (Percentage Addition) Order 1992**

*Made - - - - 16th December 1992*  
*Laid before the House of*  
*Commons - - 17th December 1992*  
*Coming into force 1st January 1993*

**THE VALUE ADDED TAX (FLAT-RATE SCHEME FOR FARMERS) (PERCENTAGE ADDITION) ORDER 1992**

1. This Order may be cited as the Value Added Tax...
2. The percentage referred to in section 37B(4) of the Value...  
Signature  
Explanatory Note