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STATUTORY INSTRUMENTS

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**1992 No. 630**

**VALUE ADDED TAX**

**The Value Added Tax (Treatment of Transactions) Order 1992**

<i>Made - - - -</i>	<i>10th March 1992</i>
<i>Laid before the House of Commons - - -</i>	<i>10th March 1992</i>
<i>Coming into force</i>	<i>1st April 1992</i>

**THE VALUE ADDED TAX (TREATMENT  
OF TRANSACTIONS) ORDER 1992**

1. This Order may be cited as the Value Added Tax...
2. Where an employer gives an employee a choice between—  
Signature  
Explanatory Note

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Value Added Tax (Treatment of Transactions) Order 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

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

- [Order revoked by S.I. 2021/1023 art. 3](#)