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STATUTORY INSTRUMENTS

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**1997 No. 1523**

**The Value Added Tax (Reverse  
Charge) (Anti-avoidance) Order 1997**

**Citation and commencement**

**1.** This Order may be cited as the Value Added Tax (Reverse Charge) (Anti-avoidance) Order 1997 and shall apply in relation to any services performed on or after 1st July 1997.