
STATUTORY INSTRUMENTS

2021 No. 1023

VALUE ADDED TAX

The Value Added Tax (Treatment of Transactions) (Revocation) Order 2021

Made - - - - 9th September 2021
Laid before the House of
Commons - - - - 10th September 2021
Coming into force - - 21st October 2021

The Treasury, in exercise of the powers conferred by section 5(3)(c) of the Value Added Tax Act 1994⁽¹⁾, make the following Order:

⁽¹⁾ 1994 c. 23. The Value Added Tax (Treatment of Transactions) Order 1992 (S.I. 1992/630) was made under section 3(3) of the Value Added Tax Act 1983 (c. 55), that section was repealed by paragraph 1 of Schedule 15 to the Value Added Tax Act 1994 and re-enacted in section 5(3) of the Value Added Tax Act 1994.