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STATUTORY INSTRUMENTS

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**2023 No. 69 (C. 5)**

**VALUE ADDED TAX**

The Finance Act 2022, Section 71 (Margin Schemes and Removal or Export of Goods: Zero-rating) (Appointed Day and Transitional Provision) Regulations 2023

*Made - - - - 24th January 2023*

**THE FINANCE ACT 2022, SECTION 71 (MARGIN SCHEMES AND REMOVAL OR EXPORT OF GOODS: ZERO-RATING) (APPOINTED DAY AND TRANSITIONAL PROVISION) REGULATIONS 2023**

1. Citation
  2. Appointed day
  3. Transitional provision
- Signature  
Explanatory Note