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STATUTORY INSTRUMENTS

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**1996 No. 1661**

**The Value Added Tax (Anti-avoidance (Heating)) Order 1996**

1. This Order may be cited as the Value Added Tax (Anti-avoidance (Heating)) Order 1996 and shall apply in relation to any supply made on or after 27th June 1996 and any acquisition or importation taking place on or after that date.