STATUTORY INSTRUMENTS

1981 No. 955

VALUE ADDED TAX

The Value Added Tax (Terminal Markets) (Amendment) (No. 2) Order 1981

Made - - - -	*2nd July* 1981
Laid before the House of Commons - -	*7th July* 1981
Coming into Operation	*7th September* 1981

The Treasury, in exercise of the powers conferred on them by sections 26 and 43(1) of the Finance Act 1972(**a**) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Terminal Markets) (Amendment) (No. 2) Order 1981 and shall come into operation on 7th September 1981.

2. Paragraph (2) of article 2 of The Value Added Tax (Terminal Markets) Order 1973(**b**) shall be amended by inserting the words "the London Gold Futures Market," under the words "the London Gold Market,".

Carol Mather,
John Wakeham,
Two of the Lords Commissioners of Her Majesty's Treasury.

2nd July 1981.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order amends the Value Added Tax (Terminal Markets) Order 1973. It extends the zero-rating contained in that Order to supplies in the course of dealings on the London Gold Futures Market.

(**a**) 1972 c. 41, to which there are substantial amendments, not relevant to this Order, made by the Finance Act 1977 (c. 36).

(**b**) S.I. 1973/173, as amended by S.I. 1975/385, 1980/304, 1981/338.

SI 1981/955
ISBN 0-11-016955-7

