
 STATUTORY INSTRUMENTS

1984 No. 1376

VALUE ADDED TAX

**The Value Added Tax (General) (Amendment) (No. 3)
Regulations 1984**

<i>Made - - - -</i>	29th August 1984
<i>Laid before the House of Commons</i>	7th September 1984
<i>Coming into Operation</i>	28th September 1984

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 14(9), 19(2) and (3), 24(1), 25 and 48 of the Value Added Tax Act 1983 (a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Value Added Tax (General) (Amendment) (No. 3) Regulations 1984 and shall come into operation on 28th September 1984.

2. In the italic heading *Coming into Operation* and in regulation 1 of the Value Added Tax (General) (Amendment) (No. 2) Regulations 1984 (b) for “1st October 1984” there shall be substituted “1st November 1984”.

P. Jefferson Smith,
Commissioner of Customs and Excise.

29th August 1984.

King's Beam House,
Mark Lane,
London, EC3R 7HE

 EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations defer from 1st October to 1st November 1984 the withdrawal of the postponed accounting system for VAT on imports and goods removed from warehouse under which the VAT is accounted for on a VAT return.

 (a) 1983 c.55.

(b) S.I. 1984/929.

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