
STATUTORY INSTRUMENTS

1988 No. 2108

VALUE ADDED TAX

**The Value Added Tax (General)
(Amendment) (No. 2) Regulations 1988**

Made - - - - 2nd December 1988
Laid before the House of
Commons - - 9th December 1988
Coming into force 1st January 1989

**THE VALUE ADDED TAX (GENERAL)
(AMENDMENT) (NO. 2) REGULATIONS 1988**

1. These Regulations may be cited as the Value Added Tax...
 2. The Value Added Tax (General) Regulations 1985 shall be amended...
 3. For the heading to Part II there shall be substituted—...
 4. In regulation 4— (a) in paragraph (1) there shall be...
 5. Regulation 8 is revoked.
 6. In regulation 46— (a) at the end of paragraph (c)...
 7. In regulation 58— (a) for paragraph (4)(b) there shall be...
 8. In the Schedule, for the forms numbered 1, 3, 4...
- Signature

SCHEDULE —

Explanatory Note