
STATUTORY INSTRUMENTS

1988 No. 2217

VALUE ADDED TAX

The Value Added Tax (Repayment to Community Traders) (Amendment) Regulations 1988

Made - - - - 19th December 1988
Laid before the House of
Commons - - 11th January 1989
Coming into force 1st February 1989

THE VALUE ADDED TAX (REPAYMENT TO COMMUNITY TRADERS) (AMENDMENT) REGULATIONS 1988

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax (Repayment to Community Traders) Regulations 1980...
3. For regulation 3 there shall be substituted the following: Subject to the provisions of these Regulations a person to...
4. For regulation 5 and the heading thereto there shall be...
5. In regulation 7, for paragraph (1)(b)(ii) there shall be substituted...
6. In regulation 8, (a) for paragraph (1), there shall be...

Signature

Explanatory Note