
STATUTORY INSTRUMENTS

1988 No. 886

VALUE ADDED TAX

The Value Added Tax (Annual Accounting) Regulations 1988

<i>Made</i> - - - - -	<i>16th May 1988</i>
<i>Laid before the House of Commons</i> - - -	<i>23rd May 1988</i>
<i>Coming into force</i>	<i>1st July 1988</i>

THE VALUE ADDED TAX (ANNUAL ACCOUNTING) REGULATIONS 1988

1. Citation and commencement
 2. Interpretation
 3. Annual accounting scheme
 4. Admission to the scheme
 5. (1) An authorised person may start to use the scheme...
 6. An authorised person who ceases to operate the scheme either..
 7. Where an authorised person becomes insolvent and ceases to trade,...
 8. Expulsion from the scheme
- Signature
Explanatory Note