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STATUTORY INSTRUMENTS

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**1989 No. 1132**

**VALUE ADDED TAX**

**The Value Added Tax (General) (Amendment) Regulations 1989**

<i>Made</i> - - - - -	<i>6th July 1989</i>
<i>Laid before the House of</i>	
<i>Commons</i> - - -	<i>11th July 1989</i>
<i>Coming into force</i>	<i>1st August 1989</i>

**THE VALUE ADDED TAX (GENERAL)  
(AMENDMENT) REGULATIONS 1989**

1. These Regulations may be cited as the Value Added Tax...
  2. In these Regulations— “the principal Regulations” means the Value Added...
  3. For regulation 19 of the principal Regulations there shall be...
  4. For regulation 20 of the principal Regulations there shall be...
  5. For regulation 23 of the principal Regulations there shall be...
  6. Regulation 31(2)(a) of the principal Regulations shall be amended by...
- Signature  
Explanatory Note