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STATUTORY INSTRUMENTS

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**1990 No. 1943**

**VALUE ADDED TAX**

**The Value Added Tax (Cash Accounting)  
(Amendment) (No. 2) Regulations 1990**

*Made - - - - 27th September 1990  
Laid before the House of  
Commons - - 27th September 1990  
Coming into force 1st October 1990*

**THE VALUE ADDED TAX (CASH ACCOUNTING)  
(AMENDMENT) (NO. 2) REGULATIONS 1990**

1. These Regulations may be cited as the Value Added Tax...
2. In regulations 4(1)(a), 6(2)(a) and 6(2)(b) of the Value Added...  
Signature  
Explanatory Note