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STATUTORY INSTRUMENTS

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**1991 No. 532**

**VALUE ADDED TAX**

**The Value Added Tax (Annual Accounting)  
(Amendment) Regulations 1991**

*Made - - - - 28th February 1991*  
*Laid before the House of*  
*Commons - - 19th March 1991*  
*Coming into force 9th April 1991*

**THE VALUE ADDED TAX (ANNUAL ACCOUNTING)  
(AMENDMENT) REGULATIONS 1991**

1. These Regulations may be cited as the Value Added Tax...
  2. The Value Added Tax (Annual Accounting) Regulations 1988 shall be...
  3. In sub-paragraph (a) of regulation 3, for the words “current...
  4. In— (a) sub-paragraph (1)(b) of regulation 4, and
  5. In regulation 4(1)(c) there shall be deleted the words from...
  6. In regulation 5— (a) in paragraph (2), for the words...
  7. In paragraph (1) of regulation 8 after sub-paragraph (e) there...
- Signature  
Explanatory Note