
STATUTORY INSTRUMENTS

1992 No. 3101

VALUE ADDED TAX

**The Value Added Tax (Removal of
Goods) (Accounting) Regulations 1992**

<i>Made</i>	- - - -	<i>8th December 1992</i>
<i>Laid before the House of Commons</i>	- -	<i>11th December 1992</i>
<i>Coming into force</i>		<i>1st January 1993</i>

**THE VALUE ADDED TAX (REMOVAL OF
GOODS) (ACCOUNTING) REGULATIONS 1992**

1. These Regulations may be cited as the Value Added Tax...
2. In these Regulations— “the owner” has the same meaning as...
3. (1) This regulation applies where goods have been removed from...
Signature
Explanatory Note