
STATUTORY INSTRUMENTS

1992 No. 3103

VALUE ADDED TAX

The Value Added Tax (Flat-rate Scheme for Farmers) Regulations 1992

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

THE VALUE ADDED TAX (FLAT-RATE SCHEME FOR FARMERS) REGULATIONS 1992

1. Citation, commencement and interpretation
 2. Flat-rate scheme
 3. Admission to the scheme
 4. Certification
 5. Cancellation of certificates
 6. Death, bankruptcy or incapacity of certified person
 7. Further certification
 8. Claims by taxable persons for amounts to be treated as credits for input tax
 9. Duty to keep records
 10. Production of records
- Signature

SCHEDULE — VALUE ADDED TAX

Explanatory Note