## STATUTORY INSTRUMENTS

## 1992 No. 3153

## **VALUE ADDED TAX**

The Value Added Tax (Repayments to Third Country Traders) (Amendment) Regulations 1992

Made - - - - 10th December 1992
Laid before the House of
Commons - - 11th December 1992
Coming into force 1st January 1993

## THE VALUE ADDED TAX (REPAYMENTS TO THIRD COUNTRY TRADERS) (AMENDMENT) REGULATIONS 1992

- 1. These Regulations may be cited as the Value Added Tax...
- 2. The Value Added Tax (Repayments to Third Country Traders) Regulations...
- 3. At the beginning of sub-paragraph (ii) of regulation 5(2)(b) there... Signature Explanatory Note