
STATUTORY INSTRUMENTS

1992 No. 644

VALUE ADDED TAX

**The Value Added Tax (Cash Accounting)
(Amendment) Regulations 1992**

<i>Made</i> - - - -	<i>10th March 1992</i>
<i>Laid before the House of Commons</i> - -	<i>11th March 1992</i>
<i>Coming into force</i>	<i>1st April 1992</i>

**THE VALUE ADDED TAX (CASH ACCOUNTING)
(AMENDMENT) REGULATIONS 1992**

1. These Regulations may be cited as the Value Added Tax...
2. In regulation 4(1)(b)(ii) of the Value Added Tax (Cash Accounting)...
Signature
Explanatory Note