
STATUTORY INSTRUMENTS

1993 No. 1639

VALUED ADDED TAX

**The Value Added Tax (General)
(Amendment) (No. 5) Regulations 1993**

<i>Made</i>	- - - -	<i>30th June 1993</i>
<i>Laid before the House of Commons</i>	- -	<i>2nd July 1993</i>
<i>Coming into force</i>		<i>1st August 1993</i>

**THE VALUE ADDED TAX (GENERAL)
(AMENDMENT) (NO. 5) REGULATIONS 1993**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax (General) Regulations 1985 shall be amended...
3. In paragraph (1) of regulation 29, for the definition of...
4. After regulation 29 there shall be inserted the following— Nothing in this Part of these Regulations shall be construed...
5. In regulation 32— (a) for the words “importations or acquisitions...
6. After paragraph (4) of regulation 33 there shall be added...
7. At the beginning of paragraph (2) of each of regulations...
8. After regulation 36 there shall be inserted the following— (1) In this regulation and regulations 35 and 36 above—...

Signature

Explanatory Note