
STATUTORY INSTRUMENTS

1987 No. 1427

VALUE ADDED TAX

The Value Added Tax (Cash Accounting) Regulations 1987

<i>Made</i>	- - - - -	<i>7th August 1987</i>
<i>Laid before the House of Commons</i>	- - -	<i>17th August 1987</i>
<i>Coming into force</i>		<i>1st October 1987</i>

THE VALUE ADDED TAX (CASH ACCOUNTING) REGULATIONS 1987

1. Citation and commencement
 2. Interpretation
 3. Cash accounting scheme
 4. Admission to the scheme
 5. Without prejudice to the right of a person to withdraw...
 6. (1) An authorised person may start to use the scheme...
 7. An authorised person who ceases to operate the scheme either...
 8. Where an authorised person becomes insolvent and ceases to trade,...
 9. (1) Where an authorised person ceases business or ceases to...
 10. Expulsion from the scheme
 11. Appeals
 12. Accounting
- Signature
Explanatory Note