
STATUTORY INSTRUMENTS

1987 No. 1916

VALUE ADDED TAX

**The Value Added Tax (General)
(Amendment) (No. 3) Regulations 1987**

Made - - - - 11th November 1987
Laid before the House of
Commons - - 18th November 1987
Coming into force 1st January 1988

**THE VALUE ADDED TAX (GENERAL)
(AMENDMENT) (NO. 3) REGULATIONS 1987**

1. Citation and commencement
2. Revocations
3. The Value Added Tax (General) Regulations 1985 shall be amended...
4. In regulation 4 — (a) in paragraph (1), for the...
5. Regulations 5, 6 and 7 are revoked.
6. For regulation 8, there shall be substituted the following: Where a person registered under paragraph 5 or 11(1)(b) of...
7. In regulation 45(d), after the words “zero-rating provisions” there shall...
8. In regulation 46(a), for the words “taxable person” there shall...
9. In regulation 58 — (a) for paragraph (3), there shall...
10. In regulation 62 — for paragraph (1), there shall be...
11. In regulation 65 — for paragraph (1), there shall be...
12. In the Schedule to the Regulations —
Signature

SCHEDULE —

Explanatory Note