
STATUTORY INSTRUMENTS

1989 No. 2248

VALUE ADDED TAX

**The Value Added Tax (Accounting
and Records) Regulations 1989**

Made - - - - *4th December 1989*
Laid before the House of
Commons - - - - *5th December 1989*
Coming into force - - *1st January 1990*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 14(1), 14(8), 45(1) and 48(1) of, and paragraphs 2(1), 2(4), 2(5), 7(1), 7(1A) and 7(2) of Schedule 7 to, the Value Added Tax Act 1983⁽¹⁾ and sections 14(5A)(b), 14A(4) and 33(5) of the Finance Act 1985⁽²⁾ and section 24(6) of the Finance Act 1989⁽³⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:

(1) 1983 c. 55; relevant amendments to section 14 and Schedule 7 are section 11(2) of the Finance Act 1987 (c. 16), and section 25 of the Finance Act 1989 (c. 26), also see the definition of “prescribed” in section 48(1).
(2) 1985 c. 54; sections 14(5A) and 14A were inserted by sections 16(1) and 17 of the Finance Act 1988 (c. 39).
(3) 1989 c. 26.