
STATUTORY INSTRUMENTS

1991 No. 691

VALUE ADDED TAX

The Value Added Tax (General) (Amendment) Regulations 1991

<i>Made</i>	- - - -	<i>15th March 1991</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>19th March 1991</i>
<i>Coming into force</i>	- -	<i>9th April 1991</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 48(1) of, and paragraph 2(1) of Schedule 7 to, the Value Added Tax Act 1983⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations 1991 and shall come into force on 9th April 1991.

2. In regulation 15(1) of the Value Added Tax (General) Regulations 1985⁽²⁾, for “£50” there shall be substituted “£100”.

New King’s Beam House,
22 Upper Ground,
London,
SE1 9PJ
15th March 1991

Diane Seammen
Commissioner of Customs & Excise

(1) 1983 c. 55; section 48(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Comissioners.
(2) S.I.1985/886, to which there are amendments not relevant to these Regulations.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 15(1) of the Value Added Tax (General) Regulations 1985 to increase the limit to £100 for the provision by retailers of less detailed tax invoices.