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STATUTORY INSTRUMENTS

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**1992 No. 3097**

**VALUE ADDED TAX**

**The Value Added Tax (Accounting and Records) (Amendment) Regulations 1992**

*Made - - - - 8th December 1992*  
*Laid before the House of*  
*Commons - - 11th December 1992*  
*Coming into force 1st January 1993*

**THE VALUE ADDED TAX (ACCOUNTING AND RECORDS) (AMENDMENT) REGULATIONS 1992**

1. These Regulations may be cited as the Value Added Tax...
  2. The Value Added Tax (Accounting and Records) Regulations 1989 shall...
  3. In regulation 2— (a) in paragraph (1), the words “and...
  4. After regulation 2 there shall be inserted the following regulation—...
  5. Regulation 3 shall be omitted.
  6. In regulation 4— (a) after sub-paragraph (a) of paragraph (3)...
  7. After regulation 4 there shall be inserted the following regulation—...
  8. In regulation 8— (a) in paragraph (2), after “furnished” there...
- Signature  
Explanatory Note