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STATUTORY INSTRUMENTS

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**1993 No. 3027**

**VALUE ADDED TAX**

**The Value Added Tax (General)  
(Amendment) (No.7) Regulations 1993**

*Made - - - - 6th December 1993*  
*Laid before the House of*  
*Commons - - 7th December 1993*  
*Coming into force 1st January 1994*

**THE VALUE ADDED TAX (GENERAL)  
(AMENDMENT) (NO.7) REGULATIONS 1993**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax (General) Regulations 1985 shall be amended...
3. In regulation 40– (a) sub-paragraphs (a), (b), (c) and (e)...
4. In regulation 57F– (a) for “Council Regulation (EEC) No. 4151/88”...
5. In regulation 57G, for the words after “the internal Community...”
6. In regulation 57J, for the words after “the provisions” there...
7. For regulation 65 there shall be substituted the following– (1) If upon written demand a person neglects or refuses...
8. In regulation 66(a) and (b), for the words “Senior Executive...”

Signature

Explanatory Note