
STATUTORY INSTRUMENTS

1993 No. 3028

VALUE ADDED TAX

**The Value Added Tax (Cash Accounting)
(Amendment) (No. 2) Regulations 1993**

Made - - - - 6th December 1993
Laid before the House of
Commons - - 13th December 1993
Coming into force 3rd January 1994

**THE VALUE ADDED TAX (CASH ACCOUNTING)
(AMENDMENT) (NO. 2) REGULATIONS 1993**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax (Cash Accounting) Regulations 1987 shall be...
3. In regulation 4— (a) for paragraph (1)(b)
4. For paragraph (2) of regulation 6 there shall be substituted...
5. In regulations 8 and 9(1) and (2) for “twelve”, in...

Signature

Explanatory Note