
STATUTORY INSTRUMENTS

1993 No. 761

VALUE ADDED TAX

**The Value Added Tax (Accounting and
Records) (Amendment) Regulations 1993**

<i>Made</i>	- - - -	<i>16th March 1993</i>
<i>Laid before the House of Commons</i>	- -	<i>16th March 1993</i>
<i>Coming into force</i>		<i>17th March 1993</i>

**THE VALUE ADDED TAX (ACCOUNTING AND
RECORDS) (AMENDMENT) REGULATIONS 1993**

1. These Regulations may be cited as the Value Added Tax...
2. In regulation 5(3) of the Value Added Tax (Accounting and...
Signature
Explanatory Note