
STATUTORY INSTRUMENTS

1994 No. 803

VALUE ADDED TAX

**The Value Added Tax (Accounting and
Records) (Amendment) Regulations 1994**

<i>Made</i> - - - -	<i>17th March 1994</i>
<i>Laid before the House of Commons</i> - -	<i>18th March 1994</i>
<i>Coming into force</i>	<i>1st May 1994</i>

**THE VALUE ADDED TAX (ACCOUNTING AND
RECORDS) (AMENDMENT) REGULATIONS 1994**

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