## STATUTORY INSTRUMENTS

## 1989 No. 1302

## **VALUE ADDED TAX**

The Value Added Tax (General) (Amendment) (No. 2) Regulations 1989

*Made - - - 28th July 1989* 

Laid before the House of

Commons - - 31st July 1989

Coming into force 1st August 1989

## THE VALUE ADDED TAX (GENERAL) (AMENDMENT) (NO. 2) REGULATIONS 1989

- 1. These Regulations may be cited as the Value Added Tax...
- 2. In these Regulations-"the principal Regulations" means the Value Added...
- 3. In regulation 30(1) of the principal Regulations there shall be...
- 4. After sub-paragraph (c) of regulation 30(3) of the principal Regulations...
- 5. After regulation 30A of the principal Regulations there shall be...
- (1) This regulation applies where a taxable person has been...
  Signature
  Explanatory Note