
STATUTORY INSTRUMENTS

1989 No. 1302

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

2. In these Regulations—

“the principal Regulations” means the Value Added Tax (General) Regulations 1985⁽¹⁾.

⁽¹⁾ S.I.1985/886; relevant amending instrument is S.I. 1987/510.