
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