STATUTORY INSTRUMENTS

1995 No. 1069

VALUE ADDED TAX

The Value Added Tax (General) (Amendment) (No. 3) Regulations 1995

Made - - - 12th April 1995

Laid before the House of

Commons - - 12th April 1995

Coming into force in accordance with regulation I

THE VALUE ADDED TAX (GENERAL) (AMENDMENT) (NO. 3) REGULATIONS 1995

- 1. These Regulations may be cited as the Value Added Tax...
- 2. The Value Added Tax (General) Regulations 1985 shall be amended...
- 3. In regulation 30— (a) after the words "or acquired by...
- 4. Before regulation 58A there shall be inserted— Prescribed accounting period...

Signature

Explanatory Note