
STATUTORY INSTRUMENTS

1989 No. 2248

VALUE ADDED TAX

**The Value Added Tax (Accounting
and Records) Regulations 1989**

Made - - - - 4th December 1989
Laid before the House of
Commons - - 5th December 1989
Coming into force 1st January 1990

**THE VALUE ADDED TAX (ACCOUNTING
AND RECORDS) REGULATIONS 1989**

1. Citation, commencement and interpretation
 2. Records
 3. Every taxable person shall keep and preserve such records as...
 4. The value added tax account
 5. Correction of returns
 6. Claims for recovery of overpaid tax
 7. Adjustments in the course of business
 8. Calculation of returns
- Signature
Explanatory Note