
STATUTORY INSTRUMENTS

1989 No. 2255

VALUE ADDED TAX

The Value Added Tax (Bad Debt Relief) (Amendment) Regulations 1989

Made - - - - 4th December 1989
Laid before the House of
Commons - - 11th December 1989
Coming into force 1st January 1990

THE VALUE ADDED TAX (BAD DEBT RELIEF) (AMENDMENT) REGULATIONS 1989

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax (Bad Debt Relief) Regulations 1986 shall...
3. In regulation 4(1) for the words "Overdeclarations of VAT made..."
4. In regulation 10 paragraphs (1) and (2) for the words...

Signature

Explanatory Note