
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 Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 22(6) and (7) of, and paragraph 2(1) of Schedule 7 to, the Value Added Tax Act 1983⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Value Added Tax (Bad Debt Relief) (Amendment) Regulations 1989 and shall come into force on 1st January 1990.

2. The Value Added Tax (Bad Debt Relief) Regulations 1986⁽²⁾ shall be amended in accordance with the following provisions.

3. In regulation 4(1) for the words “Overdeclarations of VAT made on previous returns” there shall be substituted the words “VAT reclaimed in this period on purchases and other inputs”.

4. In regulation 10 paragraphs (1) and (2) for the words “Underdeclarations of VAT made on previous returns” there shall be substituted the words “VAT due in this period on sales and other outputs”.

New King’s Beam House 22 Upper Ground
London SE1 9PJ
4th December 1989

Diana Seammen
Commissioner of Customs and Excise

(1) 1983 c. 55; section 22 was amended by section 32(1) of the Finance Act 1985 (c. 54).
(2) S.I. 1986/335.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st January 1990 amend the Value Added Tax (Bad Debt Relief) Regulations 1986.

The amendments are introduced in order to reflect the change in the VAT return form introduced by the Value Added Tax (General) (Amendment) (No. 3) Regulations 1989 (S.I. [1989/2256](#)).