

1989 No. 2255

VALUE ADDED TAX

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

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

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(a) 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(b) 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

(a) 1983 c.55; section 22 was amended by section 32(1) of the Finance Act 1985 (c.54).

(b) S.I. 1986/335.

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).

50p net

ISBN 0 11 098255 X

Printed in the United Kingdom for Her Majesty's Stationery Office

736/WO 1921 C22 12/89 452/1 9385/8190/6563 46341