
STATUTORY INSTRUMENTS

1989 No. 2355

VALUE ADDED TAX

**The Value Added Tax (General)
(Amendment) (No.4) Regulations 1989**

Made - - - - 14th December 1989
Laid before the House of
Commons - - - - 18th December 1989
Coming into force - - 1st April 1990

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 15(3), 15(4) and 45(1) 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) 1983 c. 55; section 15 was amended by section 12(1) of the Finance Act 1987 (c. 16) and by section 26 of the Finance Act 1989 (c. 26); section 48(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise.