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STATUTORY INSTRUMENTS

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**1990 No. 1943**

**VALUE ADDED TAX**

**The Value Added Tax (Cash Accounting)  
(Amendment) (No. 2) Regulations 1990**

*Made - - - - 27th September 1990*  
*Laid before the House of*  
*Commons - - - - 27th September 1990*  
*Coming into force - - 1st October 1990*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 14(1) and 48(1) of, and paragraph 2(3A) of Schedule 7 to, the Value Added Tax Act 1983<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

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<sup>(1)</sup> 1983 c. 55; section 14(1) was amended by, and paragraph 2(3A) of Schedule 7 was inserted by, section 11 of the Finance Act 1987 (c. 16); section 48(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners.