
STATUTORY INSTRUMENTS

1990 No. 420

VALUE ADDED TAX

**The Value Added Tax (Cash Accounting)
(Amendment) Regulations 1990**

<i>Made</i>	- - - -	<i>2nd March 1990</i>
<i>Laid before the House of Commons</i>	- -	<i>9th March 1990</i>
<i>Coming into force</i>		<i>1st April 1990</i>

**THE VALUE ADDED TAX (CASH ACCOUNTING)
(AMENDMENT) REGULATIONS 1990**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax (Cash Accounting) Regulations 1987 shall be amended...
3. For sub-paragraph (b) of regulation 4(1) there shall be substituted...
4. In regulation 6 — (a) in paragraph (2), for the...
Signature
Explanatory Note