

---

*Status: This is the original version (as it was originally made).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

---

---

STATUTORY INSTRUMENTS

---

**1991 No. 1332**

**The Value Added Tax (General)  
(Amendment) (No. 2) Regulations 1991**

1. These Regulations may be cited as the Value Added Tax (General) (Amendment) (No. 2) Regulations 1991 and shall come into force on 1st July 1991.