
STATUTORY INSTRUMENTS

1991 No. 532

VALUE ADDED TAX

**The Value Added Tax (Annual Accounting)
(Amendment) Regulations 1991**

Made - - - - 28th February 1991
Laid before the House of
Commons - - 19th March 1991
Coming into force 9th April 1991

**THE VALUE ADDED TAX (ANNUAL ACCOUNTING)
(AMENDMENT) REGULATIONS 1991**

1. These Regulations may be cited as the Value Added Tax...
 2. The Value Added Tax (Annual Accounting) Regulations 1988 shall be...
 3. In sub-paragraph (a) of regulation 3, for the words “current...
 4. In— (a) sub-paragraph (1)(b) of regulation 4, and
 5. In regulation 4(1)(c) there shall be deleted the words from...
 6. In regulation 5— (a) in paragraph (2), for the words...
 7. In paragraph (1) of regulation 8 after sub-paragraph (e) there...
- Signature
Explanatory Note