
STATUTORY INSTRUMENTS

1992 No. 1617

VALUE ADDED TAX

The Value Added Tax (General)
(Amendment) (No.2) Regulations 1992

<i>Made</i> - - - -	<i>6th July 1992</i>
<i>Laid before the House of Commons</i> - -	<i>10th July 1992</i>
<i>Coming into force</i>	<i>1st August 1992</i>

THE VALUE ADDED TAX (GENERAL)
(AMENDMENT) (NO.2) REGULATIONS 1992

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax (General) Regulations 1985 shall be amended...
3. In regulation 46, for paragraph (d) there shall be substituted...
4. In regulation 47(1), for sub-paragraph (a) there shall be substituted...

Signature

Explanatory Note