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STATUTORY INSTRUMENTS

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**1992 No. 3096**

**VALUE ADDED TAX**

**The Value Added Tax (EC Sales Statements) Regulations 1992**

*Made - - - - 8th December 1992*  
*Laid before the House of*  
*Commons - - 11th December 1992*  
*Coming into force 1st January 1993*

**THE VALUE ADDED TAX (EC SALES STATEMENTS) REGULATIONS 1992**

1. Citation, commencement and interpretation
  2. Submission of statements
  3. Final statements
- Signature  
Explanatory Note