
STATUTORY INSTRUMENTS

1992 No. 3098

VALUE ADDED TAX

The Value Added Tax (Repayment to Community Traders) (Amendment) 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 (REPAYMENT TO COMMUNITY TRADERS) (AMENDMENT) REGULATIONS 1992

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax (Repayment to Community Traders) Regulations 1980...
3. In regulation 3, for “supplies made to him in the...
4. At the beginning of sub-paragraph (ii) of regulation 4(b), there...
5. In regulation 5, for “into the United Kingdom” there shall...
6. In regulation 8— (a) in paragraph (1), after “importations” in...
Signature
Explanatory Note