
STATUTORY INSTRUMENTS

1992 No. 3102

**The Value Added Tax (General)
(Amendment) (No. 4) Regulations 1992**

27. After regulation 39 there shall be inserted the following regulations—

“Adaptations

39A. Section 125(3) of the Customs and Excise Management Act 1979 shall have effect in its application by virtue of section 24(1) of the Act as if the reference to the preceding subsections of that section included a reference to section 11 of the Act.

Regulations excepted

39B. There shall be excepted from the subordinate legislation which is to apply as mentioned in section 24(1) of the Act—

Regulations 16(4) and (5) and 19(1)(b) of the Excise Warehousing (Etc.) Regulations 1988⁽¹⁾.”.