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STATUTORY INSTRUMENTS

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**1992 No. 645**

**VALUE ADDED TAX**

**The Value Added Tax (General) (Amendment) Regulations 1992**

*Made - - - - 10th March 1992*

*Laid before the House of*

*Commons - - 11th March 1992*

*Coming into force*

*in accordance with  
regulation 1 below*

**THE VALUE ADDED TAX (GENERAL)  
(AMENDMENT) 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. For Part V there shall be substituted the following— PART...
4. In paragraph (1) of regulation 37A, the words “Save that...
5. For paragraph (1) of regulation 37E there shall be substituted...
6. In sub-paragraph (b)(i) of regulation 53 for “£66” there shall...
7. In sub-paragraph (b)(i) of regulation 55(1) for “£66” there shall...

Signature

Explanatory Note