

This Statutory Instrument has been made in consequence of a defect in [S.I. 1992/3153](#) and is being issued free of charge to all known recipients of that Statutory Instrument

STATUTORY INSTRUMENTS

1993 No. 1222

VALUE ADDED TAX

**The Value Added Tax (Repayments to Third
Country Traders) (Amendment) Regulations 1993**

<i>Made</i>	- - - -	<i>5th May 1993</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th May 1993</i>
<i>Coming into force</i>	- -	<i>31st May 1993</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 23 of the Value Added Tax Act 1983 (1) and of all other powers enabling them in that behalf, hereby make the following Regulations:

(1) [1983 c. 55](#); section 23 was amended by paragraph 2 of Schedule 2 to the Finance Act [1987 \(c. 16\)](#) and by section 14(2) of, and paragraph 24 of Schedule 3 to, the Finance (No. 2) Act [1992 \(c. 48\)](#); section 48(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners.