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STATUTORY INSTRUMENTS

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**1993 No. 761**

**VALUE ADDED TAX**

**The Value Added Tax (Accounting and  
Records) (Amendment) Regulations 1993**

<i>Made</i>	- - - -	<i>16th March 1993</i>
<i>Laid before the House of Commons</i>	- - - -	<i>16th March 1993</i>
<i>Coming into force</i>	- -	<i>17th March 1993</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by paragraph 2(4) of Schedule 7 to the Value Added Tax Act 1983<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

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<sup>(1)</sup> 1983 c. 55; section 48(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners; paragraph 2(4) of Schedule 7 was amended by section 25 of the Finance Act 1989 (c. 26).