

---

STATUTORY INSTRUMENTS

---

**1993 No.762**

**VALUE ADDED TAX**

**The Value Added Tax (Cash Accounting)  
(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>1st April 1993</i>

**THE VALUE ADDED TAX (CASH ACCOUNTING)  
(AMENDMENT) REGULATIONS 1993**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax (Cash Accounting) Regulations 1987 shall be...
3. In regulation 2 the definition of “authorised person” shall be...
4. In regulation 3 for “The Commissioners” there shall be substituted...
5. In regulation 4— (a) in paragraph (1) for “apply for...
6. In regulation 6— (a) for paragraph (1) there shall be...
7. In regulation 7 for “An authorised” there shall be substituted...
8. In regulations 8 and 9(1), (2) and (3) for “an...
9. In regulation 10— (a) in paragraph (1) for “The Commissioners...
10. In regulation 12(3) and (4) for “An authorised person” there...

Signature

Explanatory Note