tatus:	This is the	original	version	(as it was	originally made).	This
item of	legislation	is curren	tly only	available	in its original for	mat

## STATUTORY INSTRUMENTS

## 1993 No. 762

## The Value Added Tax (Cash Accounting) (Amendment) Regulations 1993

**8.** In regulations 8 and 9(1), (2) and (3) for "an authorised person", in each place where those words occur, there shall be substituted "a person operating the scheme".