STATUTORY INSTRUMENTS

# 1981 No. 663

# VALUE ADDED TAX

## The Value Added Tax (General) (Amendment) Regulations 1981

| | |
|---|---|
| *Made* - - - - - - | *27th April* 1981 |
| *Laid before the House of Commons* | *6th May* 1981 |
| *Coming into Operation* - - - | *27th May* 1981 |

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 30(2) of the Finance Act 1972(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:

**1.** These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations 1981 and shall come into operation on 27th May 1981.

**2.** Regulation 10(1) of the Value Added Tax (General) Regulations 1980(b) shall be amended by substituting "£50" for "£25".

*B. H. Knox,*

Commissioner of Customs and Excise.

27th April 1981.

King's Beam House,
Mark Lane,
London EC3R 7HE.

## EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

These Regulations amend Regulation 10, paragraph (1) of the Value Added Tax (General) Regulations 1980, to increase the limit for the issue of less detailed tax invoices to £50.

(a) 1972 c. 41.

(b) S.I. 1980/1536.

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