Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2012, Paragraph 6. (See end of Document for details)*

SCHEDULES

SCHEDULE 29

ADMINISTRATION OF VAT

6 (1) Section 48 (VAT representatives) is amended as follows.

(2) For subsection (1B)(c) substitute—

"(c) Council Regulation (EC) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax."

(3) After subsection (4) insert—

"(4A) Regulations under subsection (4) may require a notification under that subsection to be made in such form and manner, and to contain such particulars, as may be specified in the regulations or by the Commissioners in accordance with the regulations."

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2012, Paragraph 6.