
STATUTORY INSTRUMENTS

2009 No. 2978

VALUE ADDED TAX

The Value Added Tax (Amendment) (No. 4) Regulations 2009

Made - - - - 9th November 2009
Laid before the House of
Commons - - 10th November 2009
Coming into force 1st December 2009

**THE VALUE ADDED TAX (AMENDMENT)
(NO. 4) REGULATIONS 2009**

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax Regulations 1995 are amended as follows...
3. In regulation 25 (making of returns)— (a) in paragraph (1)—...
4. After regulation 25, insert— (1) Where a person makes a return required by regulation...
5. In regulation 40 (VAT to be accounted for on returns...
6. In Schedule 1— (a) for Form 4 (VAT Return) substitute...
Signature

SCHEDULE —
FORM NO. 1: VAT
RETURN
FORM NO. 2: FINAL
VAT RETURN

Explanatory Note