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STATUTORY INSTRUMENTS

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**2009 No. 586**

**The Value Added Tax (Amendment) Regulations 2009**

**Correction of errors**

**4.** In regulation 34 (correction of errors)—

- (a) in paragraph (1A) after “Subject to paragraph (1B)” insert “and (1C)”,
- (b) in paragraph (1A)(a) for “3 years” substitute “4 years”,
- (c) in paragraph (1A)(b) for “3 years” substitute “4 years”,
- (d) after paragraph (1B) insert—

“(1C) Where paragraph (1B) above does not apply, any overstatement or understatement in a return shall be disregarded for the purposes of this regulation where the prescribed accounting period for which the return was made or required to be made ended on or before 31st March 2006.”, and

- (e) in paragraph (3) for “unless the difference is less than £10,000” substitute “unless the difference is £10,000 or less”.