
STATUTORY INSTRUMENTS

2012 No. 1899

The Value Added Tax (Amendment) (No. 2) Regulations 2012

General amendments

14. In regulation 25A —

- (a) in paragraph (2), for “on the form numbered 4 in Schedule 1 to these Regulations (“Form 4”) or, in the case of a final return, on the form numbered 5 in Schedule 1 to these Regulations (“Form 5”)” substitute “or a final return on the relevant form specified in a notice published by the Commissioners”;
- (b) in paragraph (9) for “must be made on Form 4” to the end substitute “or 25(4) must be made on the relevant form specified in a notice published by the Commissioners”; and
- (c) in paragraph (10)(a) for “Form 4 or Form 5 (as appropriate)” substitute “the relevant form specified in a notice published by the Commissioners”.