
STATUTORY INSTRUMENTS

1997 No. 1086

The Value Added Tax (Amendment) Regulations 1997

8. In regulation 115—

- (a) at the beginning of each of paragraphs (6) and (7) there shall be inserted the words “Subject to paragraph (8) below”; and
- (b) after paragraph (7) there shall be added the following—

“(8) The Commissioners shall not allow the taxable person to use a return other than that specified in paragraph (6) above, paragraph (a) or (b) of that paragraph or paragraph (7) above (in each case, “the specified return”), as the case may be, unless it is the return for a prescribed accounting period commencing within 3 years of the end of the prescribed accounting period to which the specified return relates.”.