
STATUTORY INSTRUMENTS

2000 No. 258

The Value Added Tax (Amendment) Regulations 2000

4. The following shall be inserted immediately after paragraph (2) of regulation 40—

“(2A) Where a return is made in accordance with regulation 25 above using an electronic return system, the relevant payment to the Controller required by paragraph (2) above shall be made solely by means of electronic communications that are acceptable to the Commissioners for this purpose.”.